

As Introduced

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

S. B. No. 287

Senator DeMora

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 18

person who was permanently and totally disabled or sixty-five 19
years of age or older and who applied and qualified for a 20
reduction in taxes under this division in the year of death, 21
provided the surviving spouse is at least fifty-nine but not 22
sixty-five or more years of age on the date the deceased spouse 23
dies. 24

(b) Real property taxes on a homestead owned and occupied, 25
or a homestead in a housing cooperative occupied, by a person to 26
whom division (A) (1) of this section applies shall be reduced 27
for each year for which an application for the reduction has 28
been approved. The reduction shall equal one of the following 29
amounts, as applicable to the person: 30

(i) If the person received a reduction under division (A) 31
(1) of this section for tax year 2006, the greater of the 32
reduction for that tax year or the amount computed under 33
division (A) (1) (c) of this section; 34

(ii) If the person received, for any homestead, a 35
reduction under division (A) (1) of this section for tax year 36
2013 or under division (A) of section 4503.065 of the Revised 37
Code for tax year 2014 or the person is the surviving spouse of 38
such a person and the surviving spouse is at least fifty-nine 39
years of age on the date the deceased spouse dies, the amount 40
computed under division (A) (1) (c) of this section. 41

(iii) If the person is not described in division (A) (1) (b) 42
(i) or (ii) of this section and the person's total income does 43
not exceed thirty thousand dollars, as adjusted under division 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 Code or division (A) (1) or (2) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A) (3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries.

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

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

(1) The person is sixty-five years of age or older;

(2) The person, for ten or more years immediately preceding the first day of the tax year, has either (a) owned and occupied any homestead or occupied any homestead in a housing cooperative or (b) owned and occupied any manufactured or mobile home while domiciled in this state;

(3) The person's total income does not exceed seventy thousand dollars, as adjusted under division (A) (1) (d) of this section; 165
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(4) The true value of the person's homestead for the tax year is less than one million dollars. 168
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The reduction shall equal the amount by which the current taxes for the current tax year exceed the current taxes for the preceding year. As used in this division, "current taxes" means the amount of current taxes charged and payable as computed after the reductions under divisions (A) and (B) of this section and sections 319.301, 319.302, and 323.158 of the Revised Code. The computation of "current taxes for the preceding year" shall equal the current taxes for that year after subtracting any amount reduced under division (C) of this section for that year. 170
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~~(C)~~ (D) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer. 179
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~~(D)~~ (E) 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 185
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would be insufficient funds for payment of debt charges not 195
provided for by levies in excess of the ten-mill limitation, the 196
reduction of taxes provided for in sections 323.151 to 323.159 197
of the Revised Code shall be proportionately adjusted to the 198
extent necessary to provide such funds from levies within the 199
ten-mill limitation. 200

~~(E)~~ (F) No reduction shall be made on the taxes due on the 201
homestead of any person convicted of violating division (D) or 202
(E) of section 323.153 of the Revised Code for a period of three 203
years following the conviction. 204

Sec. 323.153. (A) To obtain a reduction in real property 205
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 206
the Revised Code or in manufactured home taxes under division 207
(B) of section 323.152 of the Revised Code, the owner shall file 208
an application with the county auditor of the county in which 209
the owner's homestead is located. 210

To obtain a reduction in real property taxes under 211
division (A) or (C) of section 323.152 of the Revised Code, the 212
occupant of a homestead in a housing cooperative shall file an 213
application with the nonprofit corporation that owns and 214
operates the housing cooperative, in accordance with this 215
paragraph. Not later than the first day of March each year, the 216
corporation shall obtain applications from the county auditor's 217
office and provide one to each new occupant. Not later than the 218
first day of May, any occupant who may be eligible for a 219
reduction in taxes under division (A) or (C) of section 323.152 220
of the Revised Code shall submit the completed application to 221
the corporation. Not later than the fifteenth day of May, the 222
corporation shall file all completed applications, and the 223
information required by division (B) of section 323.159 of the 224

Revised Code, with the county auditor of the county in which the 225
occupants' homesteads are located. Continuing applications shall 226
be furnished to an occupant in the manner provided in division 227
(C) (4) of this section. 228

(1) An application for reduction based upon a physical 229
disability shall be accompanied by a certificate signed by a 230
physician, and an application for reduction based upon a mental 231
disability shall be accompanied by a certificate signed by a 232
physician or psychologist licensed to practice in this state, 233
attesting to the fact that the applicant is permanently and 234
totally disabled. The certificate shall be in a form that the 235
tax commissioner requires and shall include the definition of 236
permanently and totally disabled as set forth in section 323.151 237
of the Revised Code. An application for reduction based upon a 238
disability certified as permanent and total by a state or 239
federal agency having the function of so classifying persons 240
shall be accompanied by a certificate from that agency. 241

An application by a disabled veteran or the surviving 242
spouse of a disabled veteran for the reduction under division 243
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 244
accompanied by a letter or other written confirmation from the 245
United States department of veterans affairs, or its predecessor 246
or successor agency, showing that the veteran qualifies as a 247
disabled veteran. 248

An application by the surviving spouse of a public service 249
officer killed in the line of duty for the reduction under 250
division (A) (3) of section 323.152 of the Revised Code shall be 251
accompanied by a letter or other written confirmation from an 252
employee or officer of the board of trustees of a retirement or 253
pension fund in this state or another state or from the chief or 254

other chief executive of the department, agency, or other 255
employer for which the public service officer served when killed 256
in the line of duty affirming that the public service officer 257
was killed in the line of duty. 258

An application for a reduction under division (C) of 259
section 323.152 of the Revised Code shall be accompanied by 260
documentation sufficient to prove that the applicant meets all 261
qualifications for that reduction. 262

An application for a reduction under division (A) or (C) 263
of section 323.152 of the Revised Code constitutes a continuing 264
application for a reduction in taxes for each year in which the 265
dwelling is the applicant's homestead. 266

(2) An application for a reduction in taxes under division 267
(B) of section 323.152 of the Revised Code shall be filed only 268
if the homestead or manufactured or mobile home was transferred 269
in the preceding year or did not qualify for and receive the 270
reduction in taxes under that division for the preceding tax 271
year. The application for homesteads transferred in the 272
preceding year shall be incorporated into any form used by the 273
county auditor to administer the tax law in respect to the 274
conveyance of real property pursuant to section 319.20 of the 275
Revised Code or of used manufactured homes or used mobile homes 276
as defined in section 5739.0210 of the Revised Code. The owner 277
of a manufactured or mobile home who has elected under division 278
(D) (4) of section 4503.06 of the Revised Code to be taxed under 279
division (D) (2) of that section for the ensuing year may file 280
the application at the time of making that election. The 281
application shall contain a statement that failure by the 282
applicant to affirm on the application that the dwelling on the 283
property conveyed is the applicant's homestead prohibits the 284

owner from receiving the reduction in taxes until a proper 285
application is filed within the period prescribed by division 286
(A) (3) of this section. Such an application constitutes a 287
continuing application for a reduction in taxes for each year in 288
which the dwelling is the applicant's homestead. 289

(3) Failure to receive a new application filed under 290
division (A) (1) or (2) or notification under division (C) of 291
this section after an application for reduction has been 292
approved is prima-facie evidence that the original applicant is 293
entitled to the reduction in taxes calculated on the basis of 294
the information contained in the original application. The 295
original application and any subsequent application, including 296
any late application, shall be in the form of a signed statement 297
and shall be filed on or before the thirty-first day of December 298
of the year for which the reduction is sought. The original 299
application and any subsequent application for a reduction in 300
manufactured home taxes shall be filed in the year preceding the 301
year for which the reduction is sought. The statement shall be 302
on a form, devised and supplied by the tax commissioner, which 303
shall require no more information than is necessary to establish 304
the applicant's eligibility for the reduction in taxes and the 305
amount of the reduction, and, except for homesteads that are 306
units in a housing cooperative, shall include an affirmation by 307
the applicant that ownership of the homestead was not acquired 308
from a person, other than the applicant's spouse, related to the 309
owner by consanguinity or affinity for the purpose of qualifying 310
for the real property or manufactured home tax reduction 311
provided for in division (A) ~~or~~, (B), or (C) of section 323.152 312
of the Revised Code. The form shall contain a statement that 313
conviction of willfully falsifying information to obtain a 314
reduction in taxes or failing to comply with division (C) of 315

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

(B) A late application for a tax reduction for the year 328
preceding the year in which an original application is filed, or 329
for a reduction in manufactured home taxes for the year in which 330
an original application is filed, may be filed with the original 331
application. If the county auditor determines the information 332
contained in the late application is correct, the auditor shall 333
determine the amount of the reduction in taxes to which the 334
applicant would have been entitled for the preceding tax year 335
had the applicant's application been timely filed and approved 336
in that year. 337

The amount of such reduction shall be treated by the 338
auditor as an overpayment of taxes by the applicant and shall be 339
refunded in the manner prescribed in section 5715.22 of the 340
Revised Code for making refunds of overpayments. The county 341
auditor shall certify the total amount of the reductions in 342
taxes made in the current year under this division to the tax 343
commissioner, who shall treat the full amount thereof as a 344
reduction in taxes for the preceding tax year and shall make 345
reimbursement to the county therefor in the manner prescribed by 346

section 323.156 of the Revised Code, from money appropriated for 347
that purpose. 348

(C) (1) If, in any year after an application has been filed 349
under division (A) (1) or (2) of this section, the owner does not 350
qualify for a reduction in taxes on the homestead or on the 351
manufactured or mobile home set forth on such application, the 352
owner shall notify the county auditor that the owner is not 353
qualified for a reduction in taxes. 354

(2) If, in any year after an application has been filed 355
under division (A) (1) of this section, the occupant of a 356
homestead in a housing cooperative does not qualify for a 357
reduction in taxes on the homestead, the occupant shall notify 358
the county auditor that the occupant is not qualified for a 359
reduction in taxes or file a new application under division (A) 360
(1) of this section. 361

(3) If the county auditor or county treasurer discovers 362
that an owner of property or occupant of a homestead in a 363
housing cooperative not entitled to the reduction in taxes under 364
division (A), ~~or (B)~~, or (C) of section 323.152 of the Revised 365
Code failed to notify the county auditor as required by division 366
(C) (1) or (2) of this section, a charge shall be imposed against 367
the property in the amount by which taxes were reduced under 368
that division for each tax year the county auditor ascertains 369
that the property was not entitled to the reduction and was 370
owned by the current owner or, in the case of a homestead in a 371
housing cooperative, occupied by the current occupant. Interest 372
shall accrue in the manner prescribed by division (B) of section 373
323.121 or division (G) (2) of section 4503.06 of the Revised 374
Code on the amount by which taxes were reduced for each such tax 375
year as if the reduction became delinquent taxes at the close of 376

the last day the second installment of taxes for that tax year 377
could be paid without penalty. The county auditor shall notify 378
the owner or occupant, by ordinary mail, of the charge, of the 379
owner's or occupant's right to appeal the charge, and of the 380
manner in which the owner or occupant may appeal. The owner or 381
occupant may appeal the imposition of the charge and interest by 382
filing an appeal with the county board of revision not later 383
than the last day prescribed for payment of real and public 384
utility property taxes under section 323.12 of the Revised Code 385
following receipt of the notice and occurring at least ninety 386
days after receipt of the notice. The appeal shall be treated in 387
the same manner as a complaint relating to the valuation or 388
assessment of real property under Chapter 5715. of the Revised 389
Code. The charge and any interest shall be collected as other 390
delinquent taxes. 391

(4) Each year during January, the county auditor shall 392
furnish by ordinary mail a continuing application to each person 393
receiving a reduction under division (A) or (C) of section 394
323.152 of the Revised Code. The continuing application shall be 395
used to report changes in total income, ownership, occupancy, 396
disability, and other information earlier furnished the auditor 397
relative to the reduction in taxes on the property. The 398
continuing application shall be returned to the auditor not 399
later than the thirty-first day of December; provided, that if 400
such changes do not affect the status of the homestead exemption 401
or the amount of the reduction to which the owner is entitled 402
under division (A) or (C) of section 323.152 of the Revised Code 403
or to which the occupant is entitled under section 323.159 of 404
the Revised Code, the application does not need to be returned. 405

(5) Each year during February, the county auditor, except 406
as otherwise provided in this paragraph, shall furnish by 407

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

(D) No person shall knowingly make a false statement for 432
the purpose of obtaining a reduction in the person's real 433
property or manufactured home taxes under section 323.152 of the 434
Revised Code. 435

(E) No person shall knowingly fail to notify the county 436
auditor of changes required by division (C) of this section that 437
have the effect of maintaining or securing a reduction in taxes 438

under section 323.152 of the Revised Code. 439

(F) No person shall knowingly make a false statement or 440
certification attesting to any person's physical or mental 441
condition for purposes of qualifying such person for tax relief 442
pursuant to sections 323.151 to 323.159 of the Revised Code. 443

Sec. 323.158. (A) As used in this section, "qualifying 444
county" means a county to which both of the following apply: 445

(1) At least one major league professional athletic team 446
plays its home schedule in the county for the season beginning 447
in 1996; 448

(2) The majority of the electors of the county, voting at 449
an election held in 1996, approved a referendum on a resolution 450
of the board of county commissioners levying a sales and use tax 451
under sections 5739.026 and 5741.023 of the Revised Code. 452

(B) On or before December 31, 1996, the board of county 453
commissioners of a qualifying county may adopt a resolution 454
under this section. The resolution shall grant a partial real 455
property tax exemption to each homestead in the county that also 456
receives the tax reduction under division (B) of section 323.152 457
of the Revised Code. The partial exemption shall take the form 458
of the reduction by a specified percentage each year of the real 459
property taxes on the homestead. The resolution shall specify 460
the percentage, which may be any amount. The board may include 461
in the resolution a condition that the partial exemption will 462
apply only upon the receipt by the county of additional revenue 463
from a source specified in the resolution. The resolution shall 464
specify the tax year in which the partial exemption first 465
applies, which may be the tax year in which the resolution takes 466
effect as long as the resolution takes effect before the county 467

auditor certifies the tax duplicate of real and public utility 468
property for that tax year to the county treasurer. Upon 469
adopting the resolution, the board shall certify copies of it to 470
the county auditor and the tax commissioner. 471

(C) After complying with divisions (A) and (B) of section 472
323.152 and sections 319.301, and 319.302, and ~~323.152~~ of the 473
Revised Code, the county auditor shall reduce the remaining sum 474
to be levied against a homestead by the percentage called for in 475
the resolution adopted under division (B) of this section. The 476
auditor shall certify the amount of taxes remaining after the 477
reduction to the county treasurer for collection as the real 478
property taxes charged and payable on the homestead, subject to 479
any reduction authorized under division (C) of section 323.152 480
of the Revised Code. 481

(D) For each tax year, the county auditor shall certify to 482
the board of county commissioners the total amount by which real 483
property taxes were reduced under this section. At the time of 484
each semi-annual settlement of real property taxes between the 485
county auditor and county treasurer, the board of county 486
commissioners shall pay to the auditor one-half of that total 487
amount. Upon receipt of the payment, the county auditor shall 488
distribute it among the various taxing districts in the county 489
as if it had been levied, collected, and settled as real 490
property taxes. The board of county commissioners shall make the 491
payment from the county general fund or from any other county 492
revenue that may be used for that purpose. In making the 493
payment, the board may use revenue from taxes levied by the 494
county to provide additional general revenue under sections 495
5739.021 and 5741.021 of the Revised Code or to provide 496
additional revenue for the county general fund under sections 497
5739.026 and 5741.023 of the Revised Code. 498

(E) The partial exemption under this section shall not 499
directly or indirectly affect the determination of the principal 500
amount of notes that may be issued in anticipation of a tax levy 501
or the amount of securities that may be issued for any permanent 502
improvements authorized in conjunction with a tax levy. 503

(F) At any time, the board of county commissioners may 504
adopt a resolution amending or repealing the partial exemption 505
granted under this section. Upon adopting a resolution amending 506
or repealing the partial exemption, the board shall certify 507
copies of it to the county auditor and the tax commissioner. The 508
resolution shall specify the tax year in which the amendment or 509
repeal first applies, which may be the tax year in which the 510
resolution takes effect as long as the resolution takes effect 511
before the county auditor certifies the tax duplicate of real 512
and public utility property for that tax year to the county 513
treasurer. 514

(G) If a person files a late application for a tax 515
reduction under division (B) of section 323.152 of the Revised 516
Code for the preceding year, and is granted the reduction, the 517
person also shall receive the reduction under this section for 518
the preceding year. The county auditor shall credit the amount 519
of the reduction against the person's current year taxes, and 520
shall include the amount of the reduction in the amount 521
certified to the board of county commissioners under division 522
(D) of this section. 523

Sec. 4503.06. (A) The owner of each manufactured or mobile 524
home that has acquired situs in this state shall pay either a 525
real property tax pursuant to Title LVII of the Revised Code or 526
a manufactured home tax pursuant to division (C) of this 527
section. 528

(B) The owner of a manufactured or mobile home shall pay	529
real property taxes if either of the following applies:	530
(1) The manufactured or mobile home acquired situs in the	531
state or ownership in the home was transferred on or after	532
January 1, 2000, and all of the following apply:	533
(a) The home is affixed to a permanent foundation as	534
defined in division (C) (5) of section 3781.06 of the Revised	535
Code.	536
(b) The home is located on land that is owned by the owner	537
of the home.	538
(c) The certificate of title has been inactivated by the	539
clerk of the court of common pleas that issued it, pursuant to	540
division (H) of section 4505.11 of the Revised Code.	541
(2) The manufactured or mobile home acquired situs in the	542
state or ownership in the home was transferred before January 1,	543
2000, and all of the following apply:	544
(a) The home is affixed to a permanent foundation as	545
defined in division (C) (5) of section 3781.06 of the Revised	546
Code.	547
(b) The home is located on land that is owned by the owner	548
of the home.	549
(c) The owner of the home has elected to have the home	550
taxed as real property and, pursuant to section 4505.11 of the	551
Revised Code, has surrendered the certificate of title to the	552
auditor of the county containing the taxing district in which	553
the home has its situs, together with proof that all taxes have	554
been paid.	555
(d) The county auditor has placed the home on the real	556

property tax list and delivered the certificate of title to the 557
clerk of the court of common pleas that issued it and the clerk 558
has inactivated the certificate. 559

(C) (1) Any mobile or manufactured home that is not taxed 560
as real property as provided in division (B) of this section is 561
subject to an annual manufactured home tax, payable by the 562
owner, for locating the home in this state. The tax as levied in 563
this section is for the purpose of supplementing the general 564
revenue funds of the local subdivisions in which the home has 565
its situs pursuant to this section. 566

(2) The year for which the manufactured home tax is levied 567
commences on the first day of January and ends on the following 568
thirty-first day of December. The state shall have the first 569
lien on any manufactured or mobile home on the list for the 570
amount of taxes, penalties, and interest charged against the 571
owner of the home under this section. The lien of the state for 572
the tax for a year shall attach on the first day of January to a 573
home that has acquired situs on that date. The lien for a home 574
that has not acquired situs on the first day of January, but 575
that acquires situs during the year, shall attach on the next 576
first day of January. The lien shall continue until the tax, 577
including any penalty or interest, is paid. 578

(3) (a) The situs of a manufactured or mobile home located 579
in this state on the first day of January is the local taxing 580
district in which the home is located on that date. 581

(b) The situs of a manufactured or mobile home not located 582
in this state on the first day of January, but located in this 583
state subsequent to that date, is the local taxing district in 584
which the home is located thirty days after it is acquired or 585
first enters this state. 586

(4) The tax is collected by and paid to the county 587
treasurer of the county containing the taxing district in which 588
the home has its situs. 589

(D) The manufactured home tax shall be computed and 590
assessed by the county auditor of the county containing the 591
taxing district in which the home has its situs as follows: 592

(1) On a home that acquired situs in this state prior to 593
January 1, 2000: 594

(a) By multiplying the assessable value of the home by the 595
tax rate of the taxing district in which the home has its situs, 596
and deducting from the product thus obtained any reduction 597
authorized under section 4503.065 or 4503.0612 of the Revised 598
Code. The tax levied under this formula shall not be less than 599
thirty-six dollars, unless the home qualifies for a reduction in 600
assessable value under section 4503.065 or 4503.0612 of the 601
Revised Code, in which case there shall be no minimum tax and 602
the tax shall be the amount calculated under this division. 603

(b) The assessable value of the home shall be forty per 604
cent of the amount arrived at by the following computation: 605

(i) If the cost to the owner, or market value at time of 606
purchase, whichever is greater, of the home includes the 607
furnishings and equipment, such cost or market value shall be 608
multiplied according to the following schedule: 609

610

	1	2	3
A	For the first calendar year in which the	x	80%

home is owned by the current owner

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. 611
612
613

(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: 614
615
616
617

618

	1	2	3
A	For the first calendar year in which the	x	95%

home is owned by the current owner

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 619
day of January and the thirty-first day of December of the first 620
year. 621

(2) On a home in which ownership was transferred or that 622
first acquired situs in this state on or after January 1, 2000: 623

(a) By multiplying the assessable value of the home by the 624
effective tax rate, as defined in section 323.08 of the Revised 625
Code, for residential real property of the taxing district in 626
which the home has its situs, and deducting from the product 627
thus obtained the reductions required or authorized under 628
~~section 319.302,~~ division (B) of section 323.152, or section 629
319.302, 4503.065, or 4503.0612 of the Revised Code. 630

(b) The assessable value of the home shall be thirty-five 631

per cent of its true value as determined under division (L) of 632
this section. 633

(3) On or before the fifteenth day of January each year, 634
the county auditor shall record the assessable value and the 635
amount of tax on the manufactured or mobile home on the tax list 636
and deliver a duplicate of the list to the county treasurer. In 637
the case of an emergency as defined in section 323.17 of the 638
Revised Code, the tax commissioner, by journal entry, may extend 639
the times for delivery of the duplicate for an additional 640
fifteen days upon receiving a written application from the 641
county auditor regarding an extension for the delivery of the 642
duplicate, or from the county treasurer regarding an extension 643
of the time for the billing and collection of taxes. The 644
application shall contain a statement describing the emergency 645
that will cause the unavoidable delay and must be received by 646
the tax commissioner on or before the last day of the month 647
preceding the day delivery of the duplicate is otherwise 648
required. When an extension is granted for delivery of the 649
duplicate, the time period for payment of taxes shall be 650
extended for a like period of time. When a delay in the closing 651
of a tax collection period becomes unavoidable, the tax 652
commissioner, upon application by the county auditor and county 653
treasurer, may order the time for payment of taxes to be 654
extended if the tax commissioner determines that penalties have 655
accrued or would otherwise accrue for reasons beyond the control 656
of the taxpayers of the county. The order shall prescribe the 657
final extended date for payment of taxes for that collection 658
period. 659

(4) After January 1, 1999, the owner of a manufactured or 660
mobile home taxed pursuant to division (D)(1) of this section 661
may elect to have the home taxed pursuant to division (D)(2) of 662

this section by filing a written request with the county auditor 663
of the taxing district in which the home is located on or before 664
the first day of December of any year. Upon the filing of the 665
request, the county auditor shall determine whether all taxes 666
levied under division (D) (1) of this section have been paid, and 667
if those taxes have been paid, the county auditor shall tax the 668
manufactured or mobile home pursuant to division (D) (2) of this 669
section commencing in the next tax year. 670

(5) A manufactured or mobile home that acquired situs in 671
this state prior to January 1, 2000, shall be taxed pursuant to 672
division (D) (2) of this section if no manufactured home tax had 673
been paid for the home and the home was not exempted from 674
taxation pursuant to division (E) of this section for the year 675
for which the taxes were not paid. 676

(6) (a) Immediately upon receipt of any manufactured home 677
tax duplicate from the county auditor, but not less than twenty 678
days prior to the last date on which the first one-half taxes 679
may be paid without penalty as prescribed in division (F) of 680
this section, the county treasurer shall cause to be prepared 681
and mailed or delivered to each person charged on that duplicate 682
with taxes, or to an agent designated by such person, the tax 683
bill prescribed by the tax commissioner under division (D) (7) of 684
this section. When taxes are paid by installments, the county 685
treasurer shall mail or deliver to each person charged on such 686
duplicate or the agent designated by that person a second tax 687
bill showing the amount due at the time of the second tax 688
collection. The second half tax bill shall be mailed or 689
delivered at least twenty days prior to the close of the second 690
half tax collection period. A change in the mailing address, 691
electronic mail address, or telephone number of any tax bill 692
shall be made in writing to the county treasurer. Failure to 693

receive a bill required by this section does not excuse failure 694
or delay to pay any taxes shown on the bill or, except as 695
provided in division (B) (1) of section 5715.39 of the Revised 696
Code, avoid any penalty, interest, or charge for such delay. 697

A policy adopted by a county treasurer under division (A) 698
(2) of section 323.13 of the Revised Code shall also allow any 699
person required to receive a tax bill under division (D) (6) (a) 700
of this section to request electronic delivery of that tax bill 701
in the same manner. A person may rescind such a request in the 702
same manner as a request made under division (A) (2) of section 703
323.13 of the Revised Code. The request shall terminate upon a 704
change in the name of the person charged with the taxes pursuant 705
to section 4503.061 of the Revised Code. 706

(b) After delivery of the copy of the delinquent 707
manufactured home tax list under division (H) of this section, 708
the county treasurer may prepare and mail to each person in 709
whose name a home is listed an additional tax bill showing the 710
total amount of delinquent taxes charged against the home as 711
shown on the list. The tax bill shall include a notice that the 712
interest charge prescribed by division (G) of this section has 713
begun to accrue. 714

(7) Each tax bill prepared and mailed or delivered under 715
division (D) (6) of this section shall be in the form and contain 716
the information required by the tax commissioner. The 717
commissioner may prescribe different forms for each county and 718
may authorize the county auditor to make up tax bills and tax 719
receipts to be used by the county treasurer. The tax bill shall 720
not contain or be mailed or delivered with any information or 721
material that is not required by this section or that is not 722
authorized by section 321.45 of the Revised Code or by the tax 723

commissioner. In addition to the information required by the 724
commissioner, each tax bill shall contain the following 725
information: 726

(a) The taxes levied and the taxes charged and payable 727
against the manufactured or mobile home; 728

(b) The following notice: "Notice: If the taxes are not 729
paid within sixty days after the county auditor delivers the 730
delinquent manufactured home tax list to the county treasurer, 731
you and your home may be subject to collection proceedings for 732
tax delinquency." Failure to provide such notice has no effect 733
upon the validity of any tax judgment to which a home may be 734
subjected. 735

(c) In the case of manufactured or mobile homes taxed 736
under division (D) (2) of this section, the following additional 737
information: 738

(i) The effective tax rate. The words "effective tax rate" 739
shall appear in boldface type. 740

(ii) The following notice: "Notice: If the taxes charged 741
against this home have been reduced by the 2-1/2 per cent tax 742
reduction for residences occupied by the owner but the home is 743
not a residence occupied by the owner, the owner must notify the 744
county auditor's office not later than March 31 of the year for 745
which the taxes are due. Failure to do so may result in the 746
owner being convicted of a fourth degree misdemeanor, which is 747
punishable by imprisonment up to 30 days, a fine up to \$250, or 748
both, and in the owner having to repay the amount by which the 749
taxes were erroneously or illegally reduced, plus any interest 750
that may apply. 751

If the taxes charged against this home have not been 752

reduced by the 2-1/2 per cent tax reduction and the home is a 753
residence occupied by the owner, the home may qualify for the 754
tax reduction. To obtain an application for the tax reduction or 755
further information, the owner may contact the county auditor's 756
office at _____ (insert the address and telephone number of 757
the county auditor's office)."

(E) (1) A manufactured or mobile home is not subject to 759
this section when any of the following applies: 760

(a) It is taxable as personal property pursuant to section 761
5709.01 of the Revised Code. Any manufactured or mobile home 762
that is used as a residence shall be subject to this section and 763
shall not be taxable as personal property pursuant to section 764
5709.01 of the Revised Code. 765

(b) It bears a license plate issued by any state other 766
than this state unless the home is in this state in excess of an 767
accumulative period of thirty days in any calendar year. 768

(c) The annual tax has been paid on the home in this state 769
for the current year. 770

(d) The tax commissioner has determined, pursuant to 771
section 5715.27 of the Revised Code, that the property is exempt 772
from taxation, or would be exempt from taxation under Chapter 773
5709. of the Revised Code if it were classified as real 774
property. 775

(2) A travel trailer or park trailer, as these terms are 776
defined in section 4501.01 of the Revised Code, is not subject 777
to this section if it is unused or unoccupied and stored at the 778
owner's normal place of residence or at a recognized storage 779
facility. 780

(3) A travel trailer or park trailer, as these terms are 781

defined in section 4501.01 of the Revised Code, is subject to 782
this section and shall be taxed as a manufactured or mobile home 783
if it has a situs longer than thirty days in one location and is 784
connected to existing utilities, unless either of the following 785
applies: 786

(a) The situs is in a state facility or a camping or park 787
area as defined in division (C), (Q), (S), or (V) of section 788
3729.01 of the Revised Code. 789

(b) The situs is in a camping or park area that is a tract 790
of land that has been limited to recreational use by deed or 791
zoning restrictions and subdivided for sale of five or more 792
individual lots for the express or implied purpose of occupancy 793
by either self-contained recreational vehicles as defined in 794
division (T) of section 3729.01 of the Revised Code or by 795
dependent recreational vehicles as defined in division (D) of 796
section 3729.01 of the Revised Code. 797

(F) Except as provided in division (D)(3) of this section, 798
the manufactured home tax is due and payable as follows: 799

(1) When a manufactured or mobile home has a situs in this 800
state, as provided in this section, on the first day of January, 801
one-half of the amount of the tax is due and payable on or 802
before the first day of March and the balance is due and payable 803
on or before the thirty-first day of July. At the option of the 804
owner of the home, the tax for the entire year may be paid in 805
full on the first day of March. 806

(2) When a manufactured or mobile home first acquires a 807
situs in this state after the first day of January, no tax is 808
due and payable for that year. 809

(G) (1) (a) Except as otherwise provided in division (G) (1) 810

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

(b) After a valid delinquent tax contract that includes 824
unpaid current taxes from a first-half collection period 825
described in division (F) of this section has been entered into 826
under section 323.31 of the Revised Code, no ten per cent 827
penalty shall be charged against such taxes after the second- 828
half collection period while the delinquent tax contract remains 829
in effect. On the day a delinquent tax contract becomes void, 830
the ten per cent penalty shall be charged against such taxes and 831
shall equal the amount of penalty that would have been charged 832
against unpaid current taxes outstanding on the date on which 833
the second-half penalty would have been charged thereon under 834
division (G)(1)(a) of this section if the contract had not been 835
in effect. 836

(2)(a) On the first day of the month following the last 837
day the second installment of taxes may be paid without penalty 838
beginning in 2000, interest shall be charged against and 839
computed on all delinquent taxes other than the current taxes 840
that became delinquent taxes at the close of the last day such 841

second installment could be paid without penalty. The charge 842
shall be for interest that accrued during the period that began 843
on the preceding first day of December and ended on the last day 844
of the month that included the last date such second installment 845
could be paid without penalty. The interest shall be computed at 846
the rate per annum prescribed by section 5703.47 of the Revised 847
Code and shall be entered as a separate item on the delinquent 848
manufactured home tax list compiled under division (H) of this 849
section. 850

(b) On the first day of December beginning in 2000, the 851
interest shall be charged against and computed on all delinquent 852
taxes. The charge shall be for interest that accrued during the 853
period that began on the first day of the month following the 854
last date prescribed for the payment of the second installment 855
of taxes in the current year and ended on the immediately 856
preceding last day of November. The interest shall be computed 857
at the rate per annum prescribed by section 5703.47 of the 858
Revised Code and shall be entered as a separate item on the 859
delinquent manufactured home tax list. 860

(c) After a valid undertaking has been entered into for 861
the payment of any delinquent taxes, no interest shall be 862
charged against such delinquent taxes while the undertaking 863
remains in effect in compliance with section 323.31 of the 864
Revised Code. If a valid undertaking becomes void, interest 865
shall be charged against the delinquent taxes for the periods 866
that interest was not permitted to be charged while the 867
undertaking was in effect. The interest shall be charged on the 868
day the undertaking becomes void and shall equal the amount of 869
interest that would have been charged against the unpaid 870
delinquent taxes outstanding on the dates on which interest 871
would have been charged thereon under divisions (G) (1) and (2) 872

of this section had the undertaking not been in effect. 873

(3) If the full amount of the taxes due at either of the 874
times prescribed by division (F) of this section is paid within 875
ten days after such time, the county treasurer shall waive the 876
collection of and the county auditor shall remit one-half of the 877
penalty provided for in this division for failure to make that 878
payment by the prescribed time. 879

(4) The treasurer shall compile and deliver to the county 880
auditor a list of all tax payments the treasurer has received as 881
provided in division (G)(3) of this section. The list shall 882
include any information required by the auditor for the 883
remission of the penalties waived by the treasurer. The taxes so 884
collected shall be included in the settlement next succeeding 885
the settlement then in process. 886

(H)(1) The county auditor shall compile annually a 887
"delinquent manufactured home tax list" consisting of homes the 888
county treasurer's records indicate have taxes that were not 889
paid within the time prescribed by divisions (D)(3) and (F) of 890
this section, have taxes that remain unpaid from prior years, or 891
have unpaid tax penalties or interest that have been assessed. 892

(2) Within thirty days after the settlement under division 893
(H)(2) of section 321.24 of the Revised Code, the county auditor 894
shall deliver a copy of the delinquent manufactured home tax 895
list to the county treasurer. The auditor shall update and 896
publish the delinquent manufactured home tax list annually in 897
the same manner as delinquent real property tax lists are 898
published. The county auditor may apportion the cost of 899
publishing the list among taxing districts in proportion to the 900
amount of delinquent manufactured home taxes so published that 901
each taxing district is entitled to receive upon collection of 902

those taxes, or the county auditor may charge the owner of a 903
home on the list a flat fee established under section 319.54 of 904
the Revised Code for the cost of publishing the list and, if the 905
fee is not paid, may place the fee upon the delinquent 906
manufactured home tax list as a lien on the listed home, to be 907
collected as other manufactured home taxes. 908

(3) When taxes, penalties, or interest are charged against 909
a person on the delinquent manufactured home tax list and are 910
not paid within sixty days after the list is delivered to the 911
county treasurer, the county treasurer shall, in addition to any 912
other remedy provided by law for the collection of taxes, 913
penalties, and interest, enforce collection of such taxes, 914
penalties, and interest by civil action in the name of the 915
treasurer against the owner for the recovery of the unpaid taxes 916
following the procedures for the recovery of delinquent real 917
property taxes in sections 323.25 to 323.28 of the Revised Code. 918
The action may be brought in municipal or county court, provided 919
the amount charged does not exceed the monetary limitations for 920
original jurisdiction for civil actions in those courts. 921

It is sufficient, having made proper parties to the suit, 922
for the county treasurer to allege in the treasurer's bill of 923
particulars or petition that the taxes stand chargeable on the 924
books of the county treasurer against such person, that they are 925
due and unpaid, and that such person is indebted in the amount 926
of taxes appearing to be due the county. The treasurer need not 927
set forth any other matter relating thereto. If it is found on 928
the trial of the action that the person is indebted to the 929
state, judgment shall be rendered in favor of the county 930
treasurer prosecuting the action. The judgment debtor is not 931
entitled to the benefit of any law for stay of execution or 932
exemption of property from levy or sale on execution in the 933

enforcement of the judgment. 934

Upon the filing of an entry of confirmation of sale or an 935
order of forfeiture in a proceeding brought under this division, 936
title to the manufactured or mobile home shall be in the 937
purchaser. The clerk of courts shall issue a certificate of 938
title to the purchaser upon presentation of proof of filing of 939
the entry of confirmation or order and, in the case of a 940
forfeiture, presentation of the county auditor's certificate of 941
sale. 942

(I) The total amount of taxes collected shall be 943
distributed in the following manner: four per cent shall be 944
allowed as compensation to the county auditor for the county 945
auditor's service in assessing the taxes; two per cent shall be 946
allowed as compensation to the county treasurer for the services 947
the county treasurer renders as a result of the tax levied by 948
this section. Such amounts shall be paid into the county 949
treasury, to the credit of the county general revenue fund, on 950
the warrant of the county auditor. Fees to be paid to the credit 951
of the real estate assessment fund shall be collected pursuant 952
to division (C) of section 319.54 of the Revised Code and paid 953
into the county treasury, on the warrant of the county auditor. 954
The balance of the taxes collected shall be distributed among 955
the taxing subdivisions of the county in which the taxes are 956
collected and paid in the same ratio as those taxes were 957
collected for the benefit of the taxing subdivision. The taxes 958
levied and revenues collected under this section shall be in 959
lieu of any general property tax and any tax levied with respect 960
to the privilege of using or occupying a manufactured or mobile 961
home in this state except as provided in sections 4503.04 and 962
5741.02 of the Revised Code. 963

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

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

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

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

(b) The sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the home if either of the following occurred after the sale:	994 995 996 997
(i) The home has lost value due to a casualty.	998
(ii) An addition or fixture has been added to the home.	999
(3) The county auditor shall have each home viewed and appraised at least once in each six-year period in the same year in which real property in the county is appraised pursuant to Chapter 5713. of the Revised Code, and shall update the appraised values in the third calendar year following the appraisal. The person viewing or appraising a home may enter the home to determine by actual view any additions or fixtures that have been added since the last appraisal. In conducting the appraisals and establishing the true value, the auditor shall follow the procedures set forth for appraising real property in sections 5713.01 and 5713.03 of the Revised Code.	1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010
(4) The county auditor shall place the true value of each home on the manufactured home tax list upon completion of an appraisal.	1011 1012 1013
(5) (a) If the county auditor changes the true value of a home, the auditor shall notify the owner of the home in writing, delivered by mail or in person. The notice shall be given at least thirty days prior to the issuance of any tax bill that reflects the change. Failure to receive the notice does not invalidate any proceeding under this section.	1014 1015 1016 1017 1018 1019
(b) Any owner of a home or any other person or party that would be authorized to file a complaint under division (A) of section 5715.19 of the Revised Code if the home was real	1020 1021 1022

property may file a complaint against the true value of the home 1023
as appraised under this section. The complaint shall be filed 1024
with the county auditor on or before the thirty-first day of 1025
March of the current tax year or the date of closing of the 1026
collection for the first half of manufactured home taxes for the 1027
current tax year, whichever is later. The auditor shall present 1028
to the county board of revision all complaints filed with the 1029
auditor under this section. The board shall hear and investigate 1030
the complaint and may take action on it as provided under 1031
sections 5715.11 to 5715.19 of the Revised Code. 1032

(c) If the county board of revision determines, pursuant 1033
to a complaint against the valuation of a manufactured or mobile 1034
home filed under this section, that the amount of taxes, 1035
assessments, or other charges paid was in excess of the amount 1036
due based on the valuation as finally determined, then the 1037
overpayment shall be refunded in the manner prescribed in 1038
section 5715.22 of the Revised Code. 1039

(d) Payment of all or part of a tax under this section for 1040
any year for which a complaint is pending before the county 1041
board of revision does not abate the complaint or in any way 1042
affect the hearing and determination thereof. 1043

(M) If the county auditor determines that any tax or other 1044
charge or any part thereof has been erroneously charged as a 1045
result of a clerical error as defined in section 319.35 of the 1046
Revised Code, the county auditor shall call the attention of the 1047
county board of revision to the erroneous charges. If the board 1048
finds that the taxes or other charges have been erroneously 1049
charged or collected, it shall certify the finding to the 1050
auditor. Upon receipt of the certification, the auditor shall 1051
remove the erroneous charges on the manufactured home tax list 1052

or delinquent manufactured home tax list in the same manner as 1053
is prescribed in section 319.35 of the Revised Code for 1054
erroneous charges against real property, and refund any 1055
erroneous charges that have been collected, with interest, in 1056
the same manner as is prescribed in section 319.36 of the 1057
Revised Code for erroneous charges against real property. 1058

(N) As used in this section and section 4503.061 of the 1059
Revised Code: 1060

(1) "Manufactured home taxes" includes taxes, penalties, 1061
and interest charged under division (C) or (G) of this section 1062
and any penalties charged under division (G) or (H) (5) of 1063
section 4503.061 of the Revised Code. 1064

(2) "Current taxes" means all manufactured home taxes 1065
charged against a manufactured or mobile home that have not 1066
appeared on the manufactured home tax list for any prior year. 1067
Current taxes become delinquent taxes if they remain unpaid 1068
after the last day prescribed for payment of the second 1069
installment of current taxes without penalty, whether or not 1070
they have been certified delinquent. 1071

(3) "Delinquent taxes" means: 1072

(a) Any manufactured home taxes that were charged against 1073
a manufactured or mobile home for a prior year, including any 1074
penalties or interest charged for a prior year and the costs of 1075
publication under division (H) (2) of this section, and that 1076
remain unpaid; 1077

(b) Any current manufactured home taxes charged against a 1078
manufactured or mobile home that remain unpaid after the last 1079
day prescribed for payment of the second installment of current 1080
taxes without penalty, whether or not they have been certified 1081

delinquent, including any penalties or interest and the costs of 1082
publication under division (H) (2) of this section. 1083

Sec. 4503.066. (A) (1) To obtain a tax reduction under 1084
section 4503.065 or 4503.0612 of the Revised Code, the owner of 1085
the home shall file an application with the county auditor of 1086
the county in which the home is located. An application for 1087
reduction in taxes based upon a physical disability shall be 1088
accompanied by a certificate signed by a physician, and an 1089
application for reduction in taxes based upon a mental 1090
disability shall be accompanied by a certificate signed by a 1091
physician or psychologist licensed to practice in this state. 1092
The certificate shall attest to the fact that the applicant is 1093
permanently and totally disabled, shall be in a form that the 1094
department of taxation requires, and shall include the 1095
definition of totally and permanently disabled as set forth in 1096
section 4503.064 of the Revised Code. An application for 1097
reduction in taxes based upon a disability certified as 1098
permanent and total by a state or federal agency having the 1099
function of so classifying persons shall be accompanied by a 1100
certificate from that agency. 1101

An application by a disabled veteran or the surviving 1102
spouse of a disabled veteran for the reduction under division 1103
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 1104
accompanied by a letter or other written confirmation from the 1105
United States department of veterans affairs, or its predecessor 1106
or successor agency, showing that the veteran qualifies as a 1107
disabled veteran. 1108

An application by the surviving spouse of a public service 1109
officer killed in the line of duty for the reduction under 1110
division (C) of section 4503.065 of the Revised Code shall be 1111

accompanied by a letter or other written confirmation from an 1112
officer or employee of the board of trustees of a retirement or 1113
pension fund in this state or another state or from the chief or 1114
other chief executive of the department, agency, or other 1115
employer for which the public service officer served when killed 1116
in the line of duty affirming that the public service officer 1117
was killed in the line of duty. 1118

An application for a reduction under section 4503.0612 of 1119
the Revised Code shall be accompanied by documentation 1120
sufficient to prove that the applicant meets all qualifications 1121
for that reduction. 1122

(2) Each application shall constitute a continuing 1123
application for a reduction in taxes for each year in which the 1124
manufactured or mobile home is occupied by the applicant. 1125
Failure to receive a new application or notification under 1126
division (B) of this section after an application for reduction 1127
has been approved is prima-facie evidence that the original 1128
applicant is entitled to the reduction calculated on the basis 1129
of the information contained in the original application. The 1130
original application and any subsequent application shall be in 1131
the form of a signed statement and shall be filed on or before 1132
the thirty-first day of December of the year preceding the year 1133
for which the reduction is sought. The statement shall be on a 1134
form, devised and supplied by the tax commissioner, that shall 1135
require no more information than is necessary to establish the 1136
applicant's eligibility for the reduction in taxes and the 1137
amount of the reduction to which the applicant is entitled. The 1138
form shall contain a statement that signing such application 1139
constitutes a delegation of authority by the applicant to the 1140
tax commissioner or the county auditor, individually or in 1141
consultation with each other, to examine any tax or financial 1142

records that relate to the income of the applicant as stated on 1143
the application for the purpose of determining eligibility 1144
under, or possible violation of, division (C) or (D) of this 1145
section. The form also shall contain a statement that conviction 1146
of willfully falsifying information to obtain a reduction in 1147
taxes or failing to comply with division (B) of this section 1148
shall result in the revocation of the right to the reduction for 1149
a period of three years. 1150

(3) A late application for a reduction in taxes for the 1151
year preceding the year for which an original application is 1152
filed may be filed with an original application. If the auditor 1153
determines that the information contained in the late 1154
application is correct, the auditor shall determine both the 1155
amount of the reduction in taxes to which the applicant would 1156
have been entitled for the current tax year had the application 1157
been timely filed and approved in the preceding year, and the 1158
amount the taxes levied under section 4503.06 of the Revised 1159
Code for the current year would have been reduced as a result of 1160
the reduction. When an applicant is permanently and totally 1161
disabled on the first day of January of the year in which the 1162
applicant files a late application, the auditor, in making the 1163
determination of the amounts of the reduction in taxes under 1164
division (A) (3) of this section, is not required to determine 1165
that the applicant was permanently and totally disabled on the 1166
first day of January of the preceding year. 1167

The amount of the reduction in taxes pursuant to a late 1168
application shall be treated as an overpayment of taxes by the 1169
applicant. The auditor shall credit the amount of the 1170
overpayment against the amount of the taxes or penalties then 1171
due from the applicant, and, at the next succeeding settlement, 1172
the amount of the credit shall be deducted from the amount of 1173

any taxes or penalties distributable to the county or any taxing 1174
unit in the county that has received the benefit of the taxes or 1175
penalties previously overpaid, in proportion to the benefits 1176
previously received. If, after the credit has been made, there 1177
remains a balance of the overpayment, or if there are no taxes 1178
or penalties due from the applicant, the auditor shall refund 1179
that balance to the applicant by a warrant drawn on the county 1180
treasurer in favor of the applicant. The treasurer shall pay the 1181
warrant from the general fund of the county. If there is 1182
insufficient money in the general fund to make the payment, the 1183
treasurer shall pay the warrant out of any undivided 1184
manufactured or mobile home taxes subsequently received by the 1185
treasurer for distribution to the county or taxing district in 1186
the county that received the benefit of the overpaid taxes, in 1187
proportion to the benefits previously received, and the amount 1188
paid from the undivided funds shall be deducted from the money 1189
otherwise distributable to the county or taxing district in the 1190
county at the next or any succeeding distribution. At the next 1191
or any succeeding distribution after making the refund, the 1192
treasurer shall reimburse the general fund for any payment made 1193
from that fund by deducting the amount of that payment from the 1194
money distributable to the county or other taxing unit in the 1195
county that has received the benefit of the taxes, in proportion 1196
to the benefits previously received. On the second Monday in 1197
September of each year, the county auditor shall certify the 1198
total amount of the reductions in taxes made in the current year 1199
under division (A) (3) of this section to the tax commissioner 1200
who shall treat that amount as a reduction in taxes for the 1201
current tax year and shall make reimbursement to the county of 1202
that amount in the manner prescribed in section 4503.068 of the 1203
Revised Code, from moneys appropriated for that purpose. 1204

(B) (1) If in any year for which an application for 1205
reduction in taxes has been approved the owner no longer 1206
qualifies for the reduction, the owner shall notify the county 1207
auditor that the owner is not qualified for a reduction in 1208
taxes. 1209

(2) If the county auditor or county treasurer discovers 1210
that an owner not entitled to the reduction in manufactured home 1211
taxes under section 4503.065 or 4503.0612 of the Revised Code 1212
failed to notify the county auditor as required by division (B) 1213
(1) of this section, a charge shall be imposed against the 1214
manufactured or mobile home in the amount by which taxes were 1215
reduced under that section for each tax year the county auditor 1216
ascertains that the manufactured or mobile home was not entitled 1217
to the reduction and was owned by the current owner. Interest 1218
shall accrue in the manner prescribed by division (G) (2) of 1219
section 4503.06 of the Revised Code on the amount by which taxes 1220
were reduced for each such tax year as if the reduction became 1221
delinquent taxes at the close of the last day the second 1222
installment of taxes for that tax year could be paid without 1223
penalty. The county auditor shall notify the owner, by ordinary 1224
mail, of the charge, of the owner's right to appeal the charge, 1225
and of the manner in which the owner may appeal. The owner may 1226
appeal the imposition of the charge and interest by filing an 1227
appeal with the county board of revision not later than the last 1228
day prescribed for payment of manufactured home taxes under 1229
section 4503.06 of the Revised Code following receipt of the 1230
notice and occurring at least ninety days after receipt of the 1231
notice. The appeal shall be treated in the same manner as a 1232
complaint relating to the valuation or assessment of 1233
manufactured or mobile homes under section 5715.19 of the 1234
Revised Code. The charge and any interest shall be collected as 1235

other delinquent taxes. 1236

(3) During January of each year, the county auditor shall 1237
furnish each person whose application for reduction has been 1238
approved, by ordinary mail, a form on which to report any 1239
changes in total income, ownership, occupancy, disability, and 1240
other information earlier furnished the auditor relative to the 1241
application. The form shall be completed and returned to the 1242
auditor not later than the thirty-first day of December if the 1243
changes would affect the person's eligibility for the reduction. 1244

(C) No person shall knowingly make a false statement for 1245
the purpose of obtaining a reduction in taxes under section 1246
4503.065 or 4503.0612 of the Revised Code. 1247

(D) No person shall knowingly fail to notify the county 1248
auditor of any change required by division (B) of this section 1249
that has the effect of maintaining or securing a reduction in 1250
taxes under section 4503.065 or 4503.0612 of the Revised Code. 1251

(E) No person shall knowingly make a false statement or 1252
certification attesting to any person's physical or mental 1253
condition for purposes of qualifying such person for tax relief 1254
pursuant to sections 4503.064 to 4503.069 or section 4503.0612 1255
of the Revised Code. 1256

(F) Whoever violates division (C), (D), or (E) of this 1257
section is guilty of a misdemeanor of the fourth degree. 1258

Sec. 4503.067. The county auditor shall approve or deny an 1259
application for reduction under section 4503.065 or 4503.0612 of 1260
the Revised Code and shall so notify the applicant not later 1261
than the first Monday in October. Notification shall be provided 1262
on a form prescribed by the tax commissioner. If a person 1263
believes that the person's application for reduction in taxes 1264

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

Sec. 4503.068. On or before the second Monday in September 1272
of each year, the county treasurer shall total the amount by 1273
which the manufactured home taxes levied in that year were 1274
reduced pursuant to ~~section~~ sections 4503.065 and 4503.0612 of 1275
the Revised Code, and certify that amount to the tax 1276
commissioner. Within ninety days of the receipt of the 1277
certification, the commissioner shall provide for payment to the 1278
county treasurer, from the general revenue fund, of the amount 1279
certified, which shall be credited upon receipt to the county's 1280
undivided income tax fund, and an amount equal to two per cent 1281
of the amount by which taxes were reduced, which shall be 1282
credited upon receipt to the county general fund as a payment, 1283
in addition to the fees and charges authorized by sections 1284
319.54 and 321.26 of the Revised Code, to the county auditor and 1285
county treasurer for the costs of administering sections 1286
4503.064 to 4503.069 and section 4503.0612 of the Revised Code. 1287

Immediately upon receipt of funds into the county 1288
undivided income tax fund under this section, the county auditor 1289
shall distribute the full amount thereof among the taxing 1290
districts in the county as though it had been received as taxes 1291
under section 4503.06 of the Revised Code from each person for 1292
whom taxes were reduced under section 4503.065 or 4503.0612 of 1293
the Revised Code. 1294

Sec. 4503.069. Each county treasurer and county auditor 1295
shall employ the assistants, clerks, and other employees 1296
necessary to carry out the duties imposed by sections 4503.064 1297
to 4503.069 and section 4503.0612 of the Revised Code. 1298

Sec. 4503.0610. (A) If a board of county commissioners 1299
adopts a resolution granting a partial real property tax 1300
exemption under section 323.158 of the Revised Code, it also 1301
shall adopt a resolution under this section granting a partial 1302
manufactured home tax exemption. The partial exemption shall 1303
take the form of a reduction each year in the manufactured home 1304
tax charged against each manufactured home in the county under 1305
section 4503.06 of the Revised Code, by the same percentage by 1306
which real property taxes were reduced for the preceding year in 1307
the resolution adopted under section 323.158 of the Revised 1308
Code. Upon adopting the resolution under this section, the board 1309
shall certify copies of it to the county auditor and the tax 1310
commissioner. 1311

(B) After complying with sections 4503.06 and 4503.065 of 1312
the Revised Code, the county auditor shall reduce the remaining 1313
sum to be levied against a manufactured home by the percentage 1314
called for in the resolution adopted under division (A) of this 1315
section. The auditor shall certify the amount of tax remaining 1316
after the reduction to the county treasurer for collection as 1317
the manufactured home tax charged and payable on the 1318
manufactured home, subject to any reduction authorized under 1319
section 4503.0612 of the Revised Code. 1320

(C) For each tax year, the county auditor shall certify to 1321
the board of county commissioners the total amount by which 1322
manufactured home taxes are reduced under this section. At the 1323
time of each semi-annual distribution of manufactured home taxes 1324

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

(D) If a board of county commissioners repeals a 1332
resolution adopted under section 323.158 of the Revised Code, it 1333
also shall repeal the resolution adopted under this section. 1334

Sec. 4503.0612. (A) As used in this section: 1335

(1) "Manufactured home taxes" means the amount of 1336
manufactured home taxes charged and payable as computed after 1337
any reductions under division (B) of section 323.152 of the 1338
Revised Code and sections 319.302, 4503.065, and 4503.0610 of 1339
the Revised Code. The computation of "manufactured home taxes 1340
for the preceding year" shall equal the manufactured home taxes 1341
for that year after subtracting any amount reduced under this 1342
section for that year. 1343

(2) "Homestead" has the same meaning as in section 323.151 1344
of the Revised Code. 1345

(B) The manufactured home tax on a manufactured or mobile 1346
home that is paid pursuant to division (C) of section 4503.06 of 1347
the Revised Code shall be reduced for each year for which an 1348
application for the reduction has been approved if all of the 1349
following requirements are met: 1350

(1) The individual that owns and occupies the manufactured 1351
or mobile home is sixty-five years of age or older; 1352

(2) That individual, for ten or more years immediately 1353

preceding the first day of the tax year, has either (a) owned 1354
and occupied any manufactured or mobile home while domiciled in 1355
this state or (b) owned and occupied any homestead or occupied 1356
any homestead in a housing cooperative; 1357

(3) That individual's total income does not exceed seventy 1358
thousand dollars, as adjusted under division (C) of this 1359
section; 1360

(4) The assessable or true value of the individual's 1361
manufactured or mobile home for the tax year is less than one 1362
million dollars. 1363

The reduction shall equal the amount by which the 1364
manufactured home taxes for the current tax year exceed the 1365
manufactured home taxes for the preceding year. 1366

(C) The tax commissioner shall adjust the income threshold 1367
described in division (C) (3) of this section by completing the 1368
following calculations in September of each year: 1369

(1) Multiply the percentage determined under division (A) 1370
(2) (e) (i) of section 4503.065 of the Revised Code for that year 1371
by the total income threshold for the ensuing tax year; 1372

(2) Add the resulting product to the total income 1373
threshold for the ensuing tax year; 1374

(3) Round the resulting sum to the nearest multiple of one 1375
hundred dollars. 1376

The commissioner shall certify the amount resulting from 1377
the adjustment to each county auditor not later than the first 1378
day of December each year. The certified amount applies to the 1379
second ensuing tax year. The commissioner shall not make the 1380
adjustment in any calendar year in which the amount resulting 1381

from the adjustment would be less than the total income 1382
threshold for the ensuing tax year. 1383

Section 2. That existing sections 323.152, 323.153, 1384
323.158, 4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 1385
4503.0610 of the Revised Code are hereby repealed. 1386

Section 3. The amendment by this act of sections 323.152, 1387
323.153, and 323.158 of the Revised Code applies to tax years 1388
ending on or after the effective date of this section, and the 1389
amendment or enactment by this act of sections 4503.06, 1390
4503.066, 4503.067, 4503.068, 4503.069, 4503.0610, and 4503.0612 1391
of the Revised Code applies to tax years beginning on or after 1392
the effective date of this section. 1393

Section 4. Section 323.152 of the Revised Code is 1394
presented in this act as a composite of the section as amended 1395
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1396
General Assembly, applying the principle stated in division (B) 1397
of section 1.52 of the Revised Code that amendments are to be 1398
harmonized if reasonably capable of simultaneous operation, 1399
finds that the composite is the resulting version of the section 1400
in effect prior to the effective date of the section as 1401
presented in this act. 1402