

AN ACT

To amend sections 323.151 to 323.157, 323.99, and 5715.30 and to enact section 323.159 of the Revised Code to permit occupants of housing cooperatives to apply for the homestead exemption.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 323.151, 323.152, 323.153, 323.154, 323.155, 323.156, 323.157, 323.99, and 5715.30 be amended and section 323.159 of the Revised Code be enacted to read as follows:

Sec. 323.151. As used in sections 323.151 to ~~323.157~~ 323.159 of the Revised Code:

(A) "Homestead" means ~~a~~ either of the following:

(1) A dwelling, including a unit in a multiple-unit dwelling and a manufactured home or mobile home taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code, owned and occupied as a home by an individual whose domicile is in this state and who has not acquired ownership from a person, other than the individual's spouse, related by consanguinity or affinity for the purpose of qualifying for the real property tax reduction provided in section 323.152 of the Revised Code. ~~The~~

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

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

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

(C) "Total income" means the adjusted gross income of the owner and the owner's spouse for the year preceding the year in which application for a reduction in taxes is made, as determined under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, adjusted as follows:

(1) Subtract the amount of disability benefits included in adjusted gross income, but not to exceed fifty-two hundred dollars;

(2) Add old age and survivors benefits received pursuant to the "Social Security Act" that are not included in adjusted gross income;

(3) Add retirement, pension, annuity, or other retirement payments or benefits not included in adjusted gross income;

(4) Add tier I and tier II railroad retirement benefits received pursuant to the "Railroad Retirement Act," 50 Stat. 307, 45 U.S.C.A. 228;

(5) Add interest on federal, state, and local government obligations;

(6) For a person who received the homestead exemption for a prior year on the basis of being permanently and totally disabled and whose current application for the exemption is made on the basis of age, subtract the following amount:

(a) If the person received disability benefits that were not included in adjusted gross income in the year preceding the first year in which the person applied for the exemption on the basis of age, subtract an amount equal to the disability benefits the person received in that preceding year, to the extent included in total income in the current year and not subtracted under division (C)(1) of this section in the current year;

(b) If the person received disability benefits that were included in adjusted gross income in the year preceding the first year in which the person applied for the exemption on the basis of age, subtract an amount equal to the amount of disability benefits that were subtracted pursuant to division (C)(1) of this section in that preceding year, to the extent included in total income in the current year and not subtracted under division (C)(1) of this section in the current year.

Disability benefits that are paid by the department of veterans affairs or a branch of the armed forces of the United States on account of an injury or disability shall not be included in total income.

(D) "Old age and survivors benefits received pursuant to the 'Social Security Act'" or "tier I railroad retirement benefits received pursuant to the 'Railroad Retirement Act'" means:

(1) For those persons receiving the homestead exemption for the first time for tax years 1976 and earlier, old age benefits payable under the social security or railroad retirement laws in effect on December 31, 1975, except in those cases where a change in social security or railroad retirement

ts would result in a reduction in income.

(2) For those persons receiving the homestead exemption for the first time for tax years 1977 and thereafter, old age benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year prior to the year for which the homestead exemption is first received, or, if no such benefits are payable that year, old age benefits payable the first succeeding year in which old age benefits under the social security or railroad retirement laws are payable, except in those cases where a change in social security or railroad retirement benefits results in a reduction in income.

(3) The lesser of:

(a) Survivors benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year prior to the year for which the homestead exemption is first received, or, if no such benefits are payable that year, survivors benefits payable the first succeeding year in which survivors benefits are payable; or

(b) Old age benefits of the deceased spouse, as determined under division (D)(1) or (2) of this section, upon which the surviving spouse's survivors benefits are based under the social security or railroad retirement laws, except in those cases where a change in benefits would cause a reduction in income.

Survivors benefits are those described in division (D)(3)(b) of this section only if the deceased spouse received old age benefits in the year in which the deceased spouse died. If the deceased spouse did not receive old age benefits in the year in which the deceased spouse died, then survivors benefits are those described in division (D)(3)(a) of this section.

(E) "Permanently and totally disabled" means a person who has, on the first day of January of the year of application for reduction in real estate taxes, some impairment in body or mind that makes the person unfit to work at any substantially remunerative employment ~~which~~ that the person is reasonably able to perform and ~~which~~ that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons.

(F) "Housing cooperative" means a housing complex of at least two hundred fifty units that is owned and operated by a nonprofit corporation that issues a share of the corporation's stock to an individual, entitling the individual to live in a unit of the complex, and collects a monthly maintenance fee from the individual to maintain, operate, and pay the taxes

of the complex.

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

(A)(1) Division (A) of this section applies to any of the following:

(a) A person who is permanently and totally disabled;

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

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

(2) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) of this section applies shall be ~~further~~ reduced for each year for which the owner obtains a certificate of reduction from the county auditor under section 323.154 of the Revised Code or for which the occupant obtains a certificate of reduction in accordance with section 323.159 of the Revised Code. The reduction shall equal the amount obtained by multiplying the tax rate for the tax year for which the certificate is issued by the reduction in taxable value shown in the following schedule:

Total Income	Reduce Taxable Value by the Lesser of:
\$11,900 or less	\$5,000 or seventy-five per cent
More than \$11,900 but not more than \$17,500	\$3,000 or sixty per cent
More than \$17,500 but not more than \$23,000	\$1,000 or twenty-five per cent
More than \$23,000	-0-

(3) Each calendar year beginning in 1999, the tax commissioner shall adjust the foregoing schedule by completing the following steps:

(a) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of July of the preceding calendar year to the last day of June of the current calendar year;

(b) Multiply that percentage increase by each of the total income amounts, and by each dollar amount by which taxable value is reduced, for the current tax year;

(c) Add the resulting product to each of the total income amounts, and to each of the dollar amounts by which taxable value is reduced, for the

current tax year;

(d) Round the resulting sum to the nearest multiple of one hundred dollars.

The commissioner shall certify the amounts resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amounts apply to the following tax year. The commissioner shall not make the adjustment in any calendar year in which the amounts resulting from the adjustment would be less than the total income amounts, or less than the dollar amounts by which taxable value is reduced, for the current tax year.

(B) 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 the owner obtains a certificate of reduction from the county auditor under section 323.154 of the Revised Code. The amount of the reduction shall equal one-fourth of the amount by which the taxes charged and payable on the homestead or the manufactured or mobile home are reduced for such year under section 319.302 of the Revised Code.

(C) 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.

(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 ~~323.157~~ 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 (C) or (D) 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 paragraph. Not later than the first day of March each year, the corporation shall obtain applications from the county auditor's office and provide one to each new occupant. Not later than the first day of May, any occupant who may be eligible for a reduction in taxes under division (A) of section 323.152 of the Revised Code shall submit the completed application to the corporation. Not later than the fifteenth day of May, the corporation shall file all completed applications, and the information required by division (B) of section 323.159 of the Revised Code, with the county auditor of the county in which the occupants' homesteads are located. Continuing applications shall be furnished to an occupant in the manner provided in division (C)(4) of this section.

(1) An application for reduction based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state, attesting to the fact that the applicant is permanently and totally disabled. The certificate shall be in a form that the tax commissioner requires and shall include the definition of permanently and totally disabled as set forth in section 323.151 of the Revised Code. An application for reduction based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency. Such an application constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead and the amount of the reduction in taxable value to which the applicant is entitled does not exceed either the amount or percentage of the reduction to which the applicant was entitled for the year in which the application was first filed.

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

preceding tax year. The application for homesteads transferred in the preceding year shall be incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property pursuant to section 319.20 of the Revised Code, and shall contain a statement that failure by the applicant to affirm on the application that the dwelling on the property conveyed is the applicant's homestead prohibits the owner from receiving the reduction in taxes until a proper application is filed within the period prescribed by division (A)(3) of this section. Such an application constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead.

(3) Failure to receive a new application filed under division (A)(1) or (2) or notification under division (C) of this section after a certificate of reduction has been issued under section 323.154 of the Revised Code, or failure to receive a new application filed under division (A)(1) or notification under division (C) of this section after a certificate of reduction has been issued under section 323.159 of the Revised Code, is prima-facie evidence that the original applicant is entitled to the reduction in taxes calculated on the basis of the information contained in the original application. The original application and any subsequent application, including any late application, shall be in the form of a signed statement and shall be filed after the first Monday in January and not later than the first Monday in June. The original application and any subsequent application for a reduction in real property taxes shall be filed in the year for which the reduction is sought. The original application and any subsequent application for a reduction in manufactured home taxes shall be filed in the year preceding the year for which the reduction is sought. The statement shall be on a form, devised and supplied by the tax commissioner, which shall require no more information than is necessary to establish the applicant's eligibility for the reduction in taxes and the amount of the reduction, and, for a certificate of reduction issued under section 323.154 of the Revised Code, shall include an affirmation by the applicant that ownership of the homestead was not acquired from a person, other than a the applicant's spouse, related to the owner by consanguinity or affinity for the purpose of qualifying for the real property or manufactured home tax reduction provided for in division (A) or (B) of section 323.152 of the Revised Code. The form shall contain a statement that conviction of willfully falsifying information to obtain a reduction in taxes or failing to comply with division (C) of this section results in the revocation of the right to the reduction for a period of three years. In the case of an application for a reduction in taxes under division (A) of section 323.152 of the Revised Code, the form shall

contain a statement that signing the application constitutes a delegation of authority by the applicant to the county auditor to examine any financial records relating to income earned by the applicant as stated on the application for the purpose of determining a possible violation of division (D) or (E) of this section.

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

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

(C)(1) If, in any year after an application has been filed under division (A)(1) or (2) of this section, the owner does not qualify for a reduction in taxes on the homestead or on the manufactured or mobile home set forth on such application, or qualifies for a reduction in taxes that is to be based upon a reduction in taxable value less than either the percentage or amount of the reduction in taxable value to which the owner was entitled in the year the application was filed, the owner shall notify the county auditor that the owner is not qualified for a reduction in taxes or file a new application under division (A)(1) or (2) of this section. ~~¶~~

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

(3) If the county auditor or county treasurer discovers that the owner of property not entitled to the reduction in taxes under division (B) of section 323.152 of the Revised Code failed to notify the county auditor as required

by ~~this paragraph~~ division (C)(1) of this section, a charge shall be imposed against the property in the amount by which taxes were reduced under that division for each tax year the county auditor ascertains that the property was not entitled to the reduction and was owned by the current owner. Interest shall accrue in the manner prescribed by division (B) of section 323.121 of the Revised Code on the amount by which taxes were reduced for each such tax year as if the reduction became delinquent taxes at the close of the last day the second installment of taxes for that tax year could be paid without penalty. The county auditor shall notify the owner, by ordinary mail, of the charge, of the owner's right to appeal the charge, and of the manner in which the owner may appeal. The owner may appeal the imposition of the charge and interest by filing an appeal with the county board of revision not later than the last day prescribed for payment of real and public utility property taxes under section 323.12 of the Revised Code following receipt of the notice and occurring at least ninety days after receipt of the notice. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code. The charge and any interest shall be collected as other delinquent taxes.

(4) Each year during January, the county auditor shall furnish by ordinary mail a continuing application to each person issued a certificate of reduction under section 323.154 or 323.159 of the Revised Code with respect to a reduction in taxes under division (A) of section 323.152 of the Revised Code. The continuing application shall be used to report changes in total income that would have the effect of increasing or decreasing the reduction in taxable value to which the ~~owner~~ person is entitled, changes in ownership or occupancy of the homestead, including changes in or revocation of a revocable inter vivos trust, changes in disability, and other changes in the information earlier furnished the auditor relative to the reduction in taxes on the property. The continuing application shall be returned to the auditor not later than the first Monday in June; provided, that if such changes do not affect the status of the homestead exemption or the amount of the reduction to which the owner is entitled under division (A) of section 323.152 of the Revised Code or to which the occupant is entitled under section 323.159 of the Revised Code, the application does not need to be returned.

(5) Each year during February, the county auditor, except as otherwise provided in this paragraph, shall furnish by ordinary mail an original application to the owner, as of the first day of January of that year, of a homestead or a manufactured or mobile home that transferred during the

preceding calendar year and that qualified for and received a reduction in taxes under division (B) of section 323.152 of the Revised Code for the preceding tax year. In order to receive the reduction under that division, the owner shall file the application with the county auditor not later than the first Monday in June. If the application is not timely filed, the auditor shall not grant a reduction in taxes for the homestead for the current year, and shall notify the owner that the reduction in taxes has not been granted, in the same manner prescribed under section 323.154 of the Revised Code for notification of denial of an application. Failure of an owner to receive an application does not excuse the failure of the owner to file an original application. The county auditor is not required to furnish an application under this paragraph for any homestead for which application has previously been made on a form incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property, and an owner who previously has applied on such a form is not required to return an application furnished under this paragraph.

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

(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section that have the effect of maintaining or securing a reduction in taxable value of homestead property or a reduction in taxes in excess of the reduction allowed under section 323.152 of the Revised Code.

(F) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 323.151 to ~~323.157~~ 323.159 of the Revised Code.

Sec. 323.154. On or before the day the county auditor has completed the duties imposed by sections 319.30 to 319.302 of the Revised Code, the auditor shall issue a certificate of reduction in taxes in triplicate for each person who has complied with section 323.153 of the Revised Code and whose homestead, as defined in division (A)(1) of section 323.151 of the Revised Code, or manufactured or mobile home the auditor finds is entitled to a reduction in real property or manufactured home taxes for that year under section 323.152 of the Revised Code. ~~In~~ Except as provided in section 323.159 of the Revised Code, in the case of a homestead entitled to a reduction under division (A) of that section, the certificate shall state the taxable value of the homestead on the first day of January of that year, the amount of the reduction in taxable value and the total reduction in taxes for

hat year under that section, the tax rate that is applicable against such homestead for that year, and any other information the tax commissioner requires. In the case of a homestead or a manufactured or mobile home entitled to a reduction under division (B) of that section, the certificate shall state the total amount of the reduction in taxes for that year under that section and any other information the tax commissioner requires. The certificate for reduction in taxes shall be on a form approved by the commissioner. Upon issuance of such a certificate, the county auditor shall forward one copy and the original to the county treasurer and retain one copy. The county auditor also shall ~~also~~ record the amount of reduction in taxes in the appropriate column on the general tax list and duplicate of real and public utility property and on the manufactured home tax list.

If an application, late application, or continuing application is not approved, or if the county auditor otherwise determines that a homestead or a manufactured or mobile home does not qualify for a reduction in taxes under division (A) or (B) of section 323.152 of the Revised Code, the auditor shall notify the applicant of the reasons for denial not later than the first Monday in October. If an applicant believes that the application for reduction has been improperly denied or that the reduction is for less than that to which the applicant is entitled, the applicant may file an appeal with the county board of revision not later than the date of closing of the collection for the first half of real and public utility property taxes or manufactured home taxes. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.

Sec. 323.155. The county treasurer shall retain the original certificate of reduction in taxes issued under section 323.154 of the Revised Code and forward the copy to the person to whom the certificate is issued, along with the tax bill submitted pursuant to section 323.13 of the Revised Code or the advance payment certificate submitted pursuant to section 4503.061 of the Revised Code. ~~Such~~

The county treasurer shall retain the original certificate of reduction issued under section 323.159 of the Revised Code and forward a copy to the person to whom the certificate is issued, and a copy to the nonprofit corporation that owns and operates the housing cooperative in which the person is an occupant, along with the corporation's tax bill submitted pursuant to section 323.13 of the Revised Code.

The tax bill shall indicate the net amount of taxes due following the reductions in taxes under sections 319.301, 319.302, and 323.152 of the Revised Code.

Any reduction in taxes under this section shall be disregarded as income or resources in determining eligibility for any program or calculating any payment under Title LI of the Revised Code.

Sec. 323.156. Within thirty days after a settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code, the county treasurer shall certify to the tax commissioner one-half of the total amount of taxes on real property that were reduced pursuant to section 323.152 of the Revised Code for the preceding tax year, and one-half of the total amount of taxes on manufactured and mobile homes that were reduced pursuant to division (B) of section 323.152 of the Revised Code for the current tax year, as evidenced by the certificates of reduction and the tax duplicate certified to the county treasurer by the county auditor. The commissioner, within thirty days of the receipt of such certification, shall provide for payment to the county treasurer, from the general revenue fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment, in addition to the fees and charges authorized by sections 319.54 and 321.26 of the Revised Code, to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to ~~323.157~~ 323.159 of the Revised Code.

Immediately upon receipt of funds into the county undivided income tax fund under this section, the auditor shall distribute the full amount thereof among the taxing districts in the county as though the total had been paid as taxes by each person for whom taxes were reduced under sections 323.151 to ~~323.157~~ 323.159 of the Revised Code.

Sec. 323.157. Each county treasurer and county auditor shall employ the assistants, clerks, and other employees necessary to carry out the duties imposed by sections 323.151 to ~~323.157~~ 323.159 of the Revised Code. The tax commissioner shall promulgate rules necessary to facilitate the reduction of taxes on homesteads, reimbursement by the state, the determination of "total income," and the administration of sections 323.151 to ~~323.157~~ 323.159 of the Revised Code.

Sec. 323.159. (A) As used in this section:

(1) "Applicant" means the person who occupies a homestead in a housing cooperative.

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

(B) Not later than the first day of May each year, any nonprofit corporation that owns and operates a housing cooperative shall determine

the amount of property taxes it paid for the housing cooperative for the preceding tax year and shall attribute to each homestead in the housing cooperative a portion of the total property taxes as if the homestead's occupant paid the taxes. The taxes attributed to each homestead shall be based on the percentage that the square footage of the homestead is of the total square footage of the housing cooperative and on other reasonable factors that reflect the value of the homestead. Not later than the fifteenth day of May each year, the corporation shall file this information with the county auditor, along with any applications submitted to it under division (A) of section 323.153 of the Revised Code. No nonprofit corporation that owns and operates a housing cooperative shall fail to file with the county auditor the information required by this division and division (A) of section 323.153 of the Revised Code.

(C) On or before the day the county auditor has completed the duties imposed by sections 319.30 to 319.302 of the Revised Code, the auditor shall issue a certificate of reduction in taxes for each applicant who has complied with section 323.153 of the Revised Code and whose homestead the auditor finds is entitled to a reduction in real property taxes for that year under division (A) of section 323.152 of the Revised Code. The county auditor shall calculate the taxable value of each applicant's homestead as if the homestead was owned by the applicant and shall use the information provided by the nonprofit corporation under division (B) of this section to determine the reduction in taxable value to be attributed to the homestead.

The certificate shall state the taxable value, on the first day of January of that year, attributed to each homestead in the housing cooperative; the reduction in taxable value and reduction in taxes attributed to the homestead; the total amount of the reduction in taxable value for the housing cooperative based on all certificates issued under this section for homesteads in the housing cooperative; the nonprofit corporation's total reduction in taxes for that year under division (A) of section 323.152 of the Revised Code; the tax rate that is applicable against the housing cooperative for that year; and any other information the tax commissioner requires. The county auditor shall prepare three copies of the original certificate. Upon the issuance of such a certificate, the county auditor shall forward two copies and the original to the county treasurer and retain one copy. The county auditor also shall record the amount of reduction in taxes in the appropriate column on the general tax list and duplicate of real and public utility property.

(D) On receipt of the notice from the county auditor under division (C) of this section, the nonprofit corporation that owns and operates the housing

cooperative shall reduce the monthly maintenance fee for each homestead for which an applicant received a certificate of reduction under this section for the year following the year for which the certificate was issued. The reduction in the monthly maintenance fee shall equal one-twelfth of the reduction in taxes attributed to the homestead by the county auditor under division (C) of this section.

(E) If an application, late application, or continuing application is not approved, or if the county auditor otherwise determines that a homestead does not qualify for a reduction in taxes under division (A) of section 323.152 of the Revised Code, the auditor shall notify the applicant, and the nonprofit corporation that owns and operates the housing cooperative, of the reasons for denial not later than the first Monday in October. If the applicant believes that the application for reduction has been improperly denied, or the nonprofit corporation that owns and operates the housing cooperative believes that the reduction is for less than that to which the housing cooperative is entitled, the applicant or housing cooperative, respectively, may file an appeal with the county board of revision not later than the date of closing of the collection for the first half of real and public utility property taxes. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.

Sec. 323.99. Whoever violates division (D), (E), or (F) of section 323.153 or division (B) of section 323.159 of the Revised Code is guilty of a misdemeanor of the fourth degree.

Sec. 5715.30. The tax commissioner shall prescribe for and furnish to all county boards of revision, county auditors, and county treasurers blank forms for all oaths of office, statements, returns, reports, tax lists and duplicates, abstracts, records of proceedings, complaints, notices of appeal, tax bills, receipts, and all other documents, files, and records authorized or required by any law which relates to the assessment, levy, or collection of taxes or the reduction of taxes or by any rules, orders, or instructions of the commissioner. The commissioner shall prescribe a form for tax lists and duplicates to insure proper administration of sections 319.301, 319.302, and 323.151 to ~~323.157~~ 323.159 of the Revised Code. The commissioner shall prescribe and furnish blank forms of records and papers for all proceedings and official actions authorized or required by any law which relates to the assessment, levy, or collection of taxes or by any rules, orders, or instruction of the commissioner. Auditors, treasurers, all other officers, and all persons required to list property for taxation shall use true copies of such blank forms.

SECTION 2. That existing sections 323.151, 323.152, 323.153, 323.154, 323.155, 323.156, 323.157, 323.99, and 5715.30 of the Revised Code are hereby repealed.

SECTION 3. Section 323.153 of the Revised Code is presented in this act as a composite of the section as amended by Am. Sub. H.B. 177, Am. Sub. S.B. 201, and Am. Sub. S.B. 142, all of the 122nd General Assembly, with the new language of none of the acts shown in capital letters. This is in recognition of the principle stated in division (B) of section 1.52 of the Revised Code that such amendments are to be harmonized where not substantively irreconcilable and constitutes a legislative finding that such is the resulting version in effect prior to the effective date of this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____