

As Introduced

**127th General Assembly
Regular Session
2007-2008**

S. B. No. 105

Senator Goodman

**Cosponsors: Senators Coughlin, Carey, Harris, Cates, Schaffer, Buehrer,
Mason**

—

A BILL

To amend sections 319.202, 322.07, 323.152, 323.153, 1
323.154, 323.159, 4503.06, 4503.064, 4503.065, 2
4503.066, 4503.067, and 5713.011 of the Revised 3
Code to extend the homestead exemption to 4
homeowners that have annual incomes of fifty 5
thousand dollars or less and to change the manner 6
in which the homestead exemption tax reduction is 7
calculated for certain eligible homeowners. 8

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

Section 1. That sections 319.202, 322.07, 323.152, 323.153, 9
323.154, 323.159, 4503.06, 4503.064, 4503.065, 4503.066, 4503.067, 10
and 5713.011 of the Revised Code be amended to read as follows: 11

Sec. 319.202. Before the county auditor indorses any real 12
property conveyance or manufactured or mobile home conveyance 13
presented to the auditor pursuant to section 319.20 of the Revised 14
Code or registers any manufactured or mobile home conveyance 15
pursuant to section 4503.061 of the Revised Code, the grantee or 16
the grantee's representative shall submit in triplicate a 17
statement, prescribed by the tax commissioner, and other 18

information as the county auditor may require, declaring the value 19
of real property or manufactured or mobile home conveyed, except 20
that when the transfer is exempt under division (F)(3) of section 21
319.54 of the Revised Code, only a statement of the reason for the 22
exemption shall be required. Each statement submitted under this 23
section shall contain the information required under divisions (A) 24
and (B) of this section. 25

(A) Each statement submitted under this section shall either: 26

(1) Contain an affirmation by the grantee that the grantor 27
has been asked by the grantee or the grantee's representative 28
whether to the best of the grantor's knowledge either the 29
preceding or the current year's taxes on the real property or the 30
current or following year's taxes on the manufactured or mobile 31
home conveyed will be reduced under division (A)(1) or (2) of 32
section 323.152 or under section 4503.065 of the Revised Code and 33
that the grantor indicated that to the best of the grantor's 34
knowledge the taxes will not be so reduced; or 35

(2) Be accompanied by a sworn or affirmed instrument stating: 36

(a) To the best of the grantor's knowledge the real property 37
or the manufactured or mobile home that is the subject of the 38
conveyance is eligible for and will receive a reduction in taxes 39
for or payable in the current year under division (A)(1) or (2) of 40
section 323.152 or under section 4503.065 of the Revised Code and 41
that the reduction or reductions will be reflected in the 42
grantee's taxes; 43

(b) The estimated amount of such reductions that will be 44
reflected in the grantee's taxes; 45

(c) That the grantor and the grantee have considered and 46
accounted for the total estimated amount of such reductions to the 47
satisfaction of both the grantee and the grantor. The auditor 48
shall indorse the instrument, return it to the grantee or the 49

grantee's representative, and provide a copy of the indorsed 50
instrument to the grantor or the grantor's representative. 51

(B) Each statement submitted under this section shall either: 52

(1) Contain an affirmation by the grantee that the grantor 53
has been asked by the grantee or the grantee's representative 54
whether to the best of the grantor's knowledge the real property 55
conveyed qualified for the current agricultural use valuation 56
under section 5713.30 of the Revised Code either for the preceding 57
or the current year and that the grantor indicated that to the 58
best of the grantor's knowledge the property conveyed was not so 59
qualified; or 60

(2) Be accompanied by a sworn or affirmed instrument stating: 61

(a) To the best of the grantor's knowledge the real property 62
conveyed was qualified for the current agricultural use valuation 63
under section 5713.30 of the Revised Code either for the preceding 64
or the current year; 65

(b) To the extent that the property will not continue to 66
qualify for the current agricultural use valuation either for the 67
current or the succeeding year, that the property will be subject 68
to a recoupment charge equal to the tax savings in accordance with 69
section 5713.34 of the Revised Code; 70

(c) That the grantor and the grantee have considered and 71
accounted for the total estimated amount of such recoupment, if 72
any, to the satisfaction of both the grantee and the grantor. The 73
auditor shall indorse the instrument, forward it to the grantee or 74
the grantee's representative, and provide a copy of the indorsed 75
instrument to the grantor or the grantor's representative. 76

(C) The grantor shall pay the fee required by division (F)(3) 77
of section 319.54 of the Revised Code; and, in the event the board 78
of county commissioners of the county has levied a real property 79
or a manufactured home transfer tax pursuant to Chapter 322. of 80

the Revised Code, the amount required by the real property or 81
manufactured home transfer tax so levied. If the conveyance is 82
exempt from the fee provided for in division (F)(3) of section 83
319.54 of the Revised Code and the tax, if any, levied pursuant to 84
Chapter 322. of the Revised Code, the reason for such exemption 85
shall be shown on the statement. "Value" means, in the case of any 86
deed or certificate of title not a gift in whole or part, the 87
amount of the full consideration therefor, paid or to be paid for 88
the real estate or manufactured or mobile home described in the 89
deed or title, including the amount of any mortgage or vendor's 90
lien thereon. If property sold under a land installment contract 91
is conveyed by the seller under such contract to a third party and 92
the contract has been of record at least twelve months prior to 93
the date of conveyance, "value" means the unpaid balance owed to 94
the seller under the contract at the time of the conveyance, but 95
the statement shall set forth the amount paid under such contract 96
prior to the date of conveyance. In the case of a gift in whole or 97
part, "value" means the estimated price the real estate or 98
manufactured or mobile home described in the deed or certificate 99
of title would bring in the open market and under the then 100
existing and prevailing market conditions in a sale between a 101
willing seller and a willing buyer, both conversant with the 102
property and with prevailing general price levels. No person shall 103
willfully falsify the value of property conveyed. 104

(D) The auditor shall indorse each conveyance on its face to 105
indicate the amount of the conveyance fee and compliance with this 106
section. The auditor shall retain the original copy of the 107
statement of value, forward to the tax commissioner one copy on 108
which shall be noted the most recent assessed value of the 109
property, and furnish one copy to the grantee or the grantee's 110
representative. 111

(E) In order to achieve uniform administration and collection 112

of the transfer fee required by division (F)(3) of section 319.54 113
of the Revised Code, the tax commissioner shall adopt and 114
promulgate rules for the administration and enforcement of the 115
levy and collection of such fee. 116

Sec. 322.07. (A) By resolution the board of county 117
commissioners may prescribe a lower rate for the real property 118
transfer tax levied under section 322.02 of the Revised Code than 119
the uniform rate that is otherwise levied. The lower rate shall 120
apply to any deed conveying a homestead for which the grantor has 121
obtained a certificate of reduction in taxes under section 323.154 122
of the Revised Code for a reduction under division (A)(1) or (2) 123
of section 323.152 of the Revised Code. 124

(B) A board of county commissioners that prescribes a lower 125
real property transfer tax rate under division (A) of this section 126
shall prescribe the same lower rate for the manufactured home 127
transfer tax if it levies a manufactured home transfer tax under 128
section 322.06 of the Revised Code. The lower manufactured home 129
transfer tax rate shall apply to any certificate of title 130
conveying a used manufactured or used mobile home for which the 131
grantor has obtained a certificate of reduction in ~~assessable~~ 132
~~value~~ taxes under section 4503.067 of the Revised Code. 133

Sec. 323.152. In addition to the reduction in taxes required 134
under section 319.302 of the Revised Code, taxes shall be reduced 135
as provided in divisions (A) and (B) of this section. 136

(A)(1)(a) Division (A)(1) of this section applies to any of 137
the following: 138

~~(a)~~(i) A person who is permanently and totally disabled and 139
who has total income that does not exceed twenty-seven thousand 140
dollars; 141

~~(b)~~(ii) A person who is sixty-five years of age or older and 142

who has total income that does not exceed twenty-seven thousand 143
dollars; 144

~~(e)(iii)~~ A person who is the surviving spouse of a deceased 145
person who ~~was permanently and totally disabled or sixty-five~~ 146
~~years of age or older~~ satisfied the criteria described in division 147
(A)(1)(a)(i) or (ii) of this section and who applied and qualified 148
for a reduction in taxes under ~~this~~ division (A)(1) of this 149
section in the year of death, provided the surviving spouse is at 150
least fifty-nine but not sixty-five or more years of age on the 151
date the deceased spouse dies. 152

~~(2)(b)~~ Real property taxes on a homestead owned and occupied, 153
or a homestead in a housing cooperative occupied, by a person to 154
whom division (A)(1) of this section applies shall be reduced for 155
each year for which the owner obtains a certificate of reduction 156
from the county auditor under section 323.154 of the Revised Code 157
or for which the occupant obtains a certificate of reduction in 158
accordance with section 323.159 of the Revised Code. ~~The~~ Except as 159
provided in division (A)(1)(c) of this section, the reduction 160
shall equal the amount obtained by multiplying the tax rate for 161
the tax year for which the certificate is issued by the reduction 162
in taxable value shown in the following schedule: 163

	Reduce Taxable Value	
Total Income	by the Lesser of:	
\$11,900 <u>\$13,800</u> or less	\$5,000 <u>\$5,700</u> or seventy-five per	
	cent	
More than \$11,900 <u>\$13,800</u>	\$3,000 <u>\$3,500</u> or sixty per cent	
but not more than \$17,500		
<u>\$20,300</u>		
More than \$17,500 <u>\$20,300</u>	\$1,000 <u>\$1,130</u> or twenty-five per	
but not more than \$23,000	cent	
<u>\$27,000</u>		
More than \$23,000 <u>\$27,000</u>	-0-	

(c) If, after applying the applicable reduction in taxable value required under division (A)(1)(b) of this section and any other applicable reduction in taxes under division (B) of this section and sections 319.301 and 319.302 of the Revised Code, the real property taxes levied on a homestead for the tax year for which the certificate is issued would exceed ten per cent of the homeowner's total income, then, in lieu of being reduced as required under division (A)(1)(b) of this section, real property taxes on the homestead shall be reduced by the amount by which the taxes levied on the homestead for the tax year exceed ten per cent of the homeowner's total income.

(2)(a) Division (A)(2) of this section applies to any of the following:

(i) A person who is permanently and totally disabled and who has total income that is greater than twenty-seven thousand dollars but that does not exceed fifty thousand dollars;

(ii) A person who is sixty-five years of age or older and who has total income that is greater than twenty-seven thousand dollars but that does not exceed fifty thousand dollars;

(iii) A person who is the surviving spouse of a deceased person who satisfied the criteria described in division (A)(2)(a)(i) or (ii) of this section and who applied and qualified for a reduction in taxes under division (A)(2) of this section 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.

(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A)(2) of this section applies shall be reduced for each year for which the real property taxes levied on the homestead for the tax year, after applying any other applicable reduction in

taxes under division (B) of this section and sections 319.301 and 201
319.302 of the Revised Code, exceed ten per cent of the 202
homeowner's total income and for which the homeowner obtains a 203
certificate of reduction under section 323.154 of the Revised Code 204
or for which the occupant obtains a certificate of reduction in 205
accordance with section 323.159 of the Revised Code. The reduction 206
shall equal the amount by which the real property taxes levied on 207
the homestead for the tax year exceed ten per cent of the 208
homeowner's total income. 209

(3) Each calendar year, the tax commissioner shall adjust the 210
~~foregoing schedule total income amounts specified in divisions~~ 211
(A)(1)(a), (A)(1)(b), and (A)(2)(a) of this section and the dollar 212
amounts by which taxable value is reduced under division (A)(1)(b) 213
of this section by completing the following calculations in 214
September of each year: 215

(a) Determine the percentage increase in the gross domestic 216
product deflator determined by the bureau of economic analysis of 217
the United States department of commerce from the first day of 218
January of the preceding calendar year to the last day of December 219
of the preceding calendar year; 220

(b) Multiply that percentage increase by each of the total 221
income amounts, and by each dollar amount by which taxable value 222
is reduced, for the current tax year; 223

(c) Add the resulting product to each of the total income 224
amounts, and to each of the dollar amounts by which taxable value 225
is reduced, for the current tax year; 226

(d)(i) Except as provided in division (A)(3)(d)(ii) of this 227
section, round the resulting sum to the nearest multiple of one 228
hundred dollars; 229

(ii) If rounding the resulting sum to the nearest multiple of 230
one hundred dollars under division (A)(3)(d)(i) of this section 231

does not increase the dollar amounts by which taxable value is 232
reduced, the resulting sum instead shall be rounded to the nearest 233
multiple of ten dollars. 234

The commissioner shall certify the amounts resulting from the 235
adjustment to each county auditor not later than the first day of 236
December each year. The certified amounts apply to the following 237
tax year. The commissioner shall not make the adjustment in any 238
calendar year in which the amounts resulting from the adjustment 239
would be less than the total income amounts, or less than the 240
dollar amounts by which taxable value is reduced, for the current 241
tax year. 242

(B) To provide a partial exemption, real property taxes on 243
any homestead, and manufactured home taxes on any manufactured or 244
mobile home on which a manufactured home tax is assessed pursuant 245
to division (D)(2) of section 4503.06 of the Revised Code, shall 246
be reduced for each year for which the owner obtains a certificate 247
of reduction from the county auditor under section 323.154 of the 248
Revised Code. The amount of the reduction shall equal two and 249
one-half per cent of the amount of taxes to be levied on the 250
homestead or the manufactured or mobile home after applying 251
section 319.301 of the Revised Code. 252

(C) The reductions granted by this section do not apply to 253
special assessments or respread of assessments levied against the 254
homestead, and if there is a transfer of ownership subsequent to 255
the filing of an application for a reduction in taxes, such 256
reductions are not forfeited for such year by virtue of such 257
transfer. 258

(D) The reductions in taxable value referred to in this 259
section shall be applied solely as a factor for the purpose of 260
computing the reduction of taxes under this section and shall not 261
affect the total value of property in any subdivision or taxing 262
district as listed and assessed for taxation on the tax lists and 263

duplicates, or any direct or indirect limitations on indebtedness 264
of a subdivision or taxing district. If after application of 265
sections 5705.31 and 5705.32 of the Revised Code, including the 266
allocation of all levies within the ten-mill limitation to debt 267
charges to the extent therein provided, there would be 268
insufficient funds for payment of debt charges not provided for by 269
levies in excess of the ten-mill limitation, the reduction of 270
taxes provided for in sections 323.151 to 323.159 of the Revised 271
Code shall be proportionately adjusted to the extent necessary to 272
provide such funds from levies within the ten-mill limitation. 273

(E) No reduction shall be made on the taxes due on the 274
homestead of any person convicted of violating division ~~(C)~~ or (D) 275
or (E) of section 323.153 of the Revised Code for a period of 276
three years following the conviction. 277

Sec. 323.153. (A) To obtain a reduction in real property 278
taxes under division (A)(1), (A)(2), or (B) of section 323.152 of 279
the Revised Code or in manufactured home taxes under division (B) 280
of section 323.152 of the Revised Code, the owner shall file an 281
application with the county auditor of the county in which the 282
owner's homestead is located. 283

To obtain a reduction in real property taxes under division 284
(A)(1) or (2) of section 323.152 of the Revised Code, the occupant 285
of a homestead in a housing cooperative shall file an application 286
with the nonprofit corporation that owns and operates the housing 287
cooperative, in accordance with this paragraph. Not later than the 288
first day of March each year, the corporation shall obtain 289
applications from the county auditor's office and provide one to 290
each new occupant. Not later than the first day of May, any 291
occupant who may be eligible for a reduction in taxes under 292
division (A)(1) or (2) of section 323.152 of the Revised Code 293
shall submit the completed application to the corporation. Not 294

later than the fifteenth day of May, the corporation shall file 295
all completed applications, and the information required by 296
division (B) of section 323.159 of the Revised Code, with the 297
county auditor of the county in which the occupants' homesteads 298
are located. Continuing applications shall be furnished to an 299
occupant in the manner provided in division (C)(4) of this 300
section. 301

(1) An application for reduction based upon a physical 302
disability shall be accompanied by a certificate signed by a 303
physician, and an application for reduction based upon a mental 304
disability shall be accompanied by a certificate signed by a 305
physician or psychologist licensed to practice in this state, 306
attesting to the fact that the applicant is permanently and 307
totally disabled. The certificate shall be in a form that the tax 308
commissioner requires and shall include the definition of 309
permanently and totally disabled as set forth in section 323.151 310
of the Revised Code. An application for reduction based upon a 311
disability certified as permanent and total by a state or federal 312
agency having the function of so classifying persons shall be 313
accompanied by a certificate from that agency. ~~Such an~~ 314

(2) In the case of a reduction in real property taxes under 315
division (A)(1)(b) of section 323.152 of the Revised Code, the 316
application constitutes a continuing application for a the 317
~~reduction in taxes~~ for each year in which the dwelling is the 318
applicant's homestead and the amount of the reduction in taxable 319
value to which the applicant is entitled does not exceed either 320
the amount or percentage of the reduction to which the applicant 321
was entitled for the year in which the application was first 322
filed. 323

~~(2)~~(3) An application for a reduction in taxes under division 324
(B) of section 323.152 of the Revised Code shall be filed only if 325
the homestead or manufactured or mobile home was transferred in 326

the preceding year or did not qualify for and receive the 327
reduction in taxes under that division for the preceding tax year. 328
The application for homesteads transferred in the preceding year 329
shall be incorporated into any form used by the county auditor to 330
administer the tax law in respect to the conveyance of real 331
property pursuant to section 319.20 of the Revised Code or of used 332
manufactured homes or used mobile homes as defined in section 333
5739.0210 of the Revised Code. The owner of a manufactured or 334
mobile home who has elected under division (D)(4) of section 335
4503.06 of the Revised Code to be taxed under division (D)(2) of 336
that section for the ensuing year may file the application at the 337
time of making that election. The application shall contain a 338
statement that failure by the applicant to affirm on the 339
application that the dwelling on the property conveyed is the 340
applicant's homestead prohibits the owner from receiving the 341
reduction in taxes until a proper application is filed within the 342
period prescribed by division (A)~~(3)~~(5) of this section. Such an 343
application constitutes a continuing application for a reduction 344
in taxes for each year in which the dwelling is the applicant's 345
homestead. 346

~~(3) Failure~~ (4) In the case of a reduction in real property 347
taxes under division (A)(1)(b) or (2) of section 323.152 of the 348
Revised Code, failure of the county auditor to receive a new 349
application filed under division (A)~~(1) or (2)~~ or notification 350
under division (C) of this section after a certificate of 351
reduction has been issued under section 323.154 of the Revised 352
Code, or failure of the county auditor to receive a new 353
application filed under division (A)~~(1)~~(2) or notification under 354
division (C) of this section after a certificate of reduction has 355
been issued under section 323.159 of the Revised Code, is 356
prima-facie evidence that the original applicant is entitled to 357
the reduction in taxes calculated on the basis of the information 358
contained in the original application. ~~The~~ 359

(5) The original application and any subsequent application, 360
including any late application, shall be in the form of a signed 361
statement and shall be filed after the first Monday in January and 362
not later than the first Monday in June. The original application 363
and any subsequent application for a reduction in real property 364
taxes shall be filed in the year for which the reduction is 365
sought. The original application and any subsequent application 366
for a reduction in manufactured home taxes shall be filed in the 367
year preceding the year for which the reduction is sought. The 368
statement shall be on a form, devised and supplied by the tax 369
commissioner, which shall require no more information than is 370
necessary to establish the applicant's eligibility for the 371
reduction in taxes and the amount of the reduction, and, for a 372
certificate of reduction issued under section 323.154 of the 373
Revised Code, shall include an affirmation by the applicant that 374
ownership of the homestead was not acquired from a person, other 375
than the applicant's spouse, related to the owner by consanguinity 376
or affinity for the purpose of qualifying for the real property or 377
manufactured home tax reduction provided for in division (A)(1), 378
(A)(2), or (B) of section 323.152 of the Revised Code. The form 379
shall contain a statement that conviction of willfully falsifying 380
information to obtain a reduction in taxes or failing to comply 381
with division (C) of this section results in the revocation of the 382
right to the reduction for a period of three years. In the case of 383
an application for a reduction in taxes under division (A)(1) or 384
(2) of section 323.152 of the Revised Code, the form shall contain 385
a statement that signing the application constitutes a delegation 386
of authority by the applicant to the county auditor to examine any 387
financial records relating to income earned by the applicant as 388
stated on the application for the purpose of determining a 389
possible violation of division (D) or (E) of this section. 390

(B) A late application for a tax reduction for the year 391
preceding the year in which an original application is filed, or 392

for a reduction in manufactured home taxes for the year in which 393
an original application is filed, may be filed with the original 394
application. If the county auditor determines the information 395
contained in the late application is correct, the auditor shall 396
determine the amount of the reduction in taxes to which the 397
applicant would have been entitled for the preceding tax year had 398
the applicant's application been timely filed and approved in that 399
year. 400

The amount of such reduction shall be treated by the auditor 401
as an overpayment of taxes by the applicant and shall be refunded 402
in the manner prescribed in section 5715.22 of the Revised Code 403
for making refunds of overpayments. On the first day of July of 404
each year, the county auditor shall certify the total amount of 405
the reductions in taxes made in the current year under this 406
division to the tax commissioner, who shall treat the full amount 407
thereof as a reduction in taxes for the preceding tax year and 408
shall make reimbursement to the county therefor in the manner 409
prescribed by section 323.156 of the Revised Code, from money 410
appropriated for that purpose. 411

(C)(1) If, in any year after an application has been filed 412
under division (A)~~(1)~~ ~~or (2)~~ of this section, the owner does not 413
qualify for a reduction in taxes on the homestead or on the 414
manufactured or mobile home set forth on such application, or, in 415
the case of a reduction in real property taxes under division 416
(A)(1)(b) of section 323.152 of the Revised Code, qualifies for a 417
reduction in taxes that is to be based upon a reduction in taxable 418
value less than either the percentage or amount of the reduction 419
in taxable value to which the owner was entitled in the year the 420
application was filed, the owner shall notify the county auditor 421
that the owner is not qualified for a reduction in taxes or, in 422
the case of a reduction in real property taxes under division 423
(A)(1)(b) of section 323.152 of the Revised Code, file a new 424

application under division (A)~~(1)~~ or ~~(2)~~ of this section that 425
reflects the fact that the owner qualifies for a reduction that is 426
less than the percentage or amount of the reduction in taxable 427
value to which the owner was originally entitled. 428

(2) If, in any year after an application has been filed under 429
division (A)~~(1)~~ of this section, the occupant of a homestead in a 430
housing cooperative does not qualify for a reduction in taxes on 431
the homestead, the occupant shall notify the county auditor that 432
the occupant is not qualified for a reduction in taxes or file a 433
new application under division (A)~~(1)~~ of this section. 434

(3) If the county auditor or county treasurer discovers that 435
the owner of property not entitled to the reduction in taxes under 436
division (B) of section 323.152 of the Revised Code failed to 437
notify the county auditor as required by division (C)(1) of this 438
section, a charge shall be imposed against the property in the 439
amount by which taxes were reduced under ~~that~~ division (B) of 440
section 323.152 of the Revised Code for each tax year the county 441
auditor ascertains that the property was not entitled to the 442
reduction and was owned by the current owner. Interest shall 443
accrue in the manner prescribed by division (B) of section 323.121 444
or division (G)(2) of section 4503.06 of the Revised Code on the 445
amount by which taxes were reduced for each such tax year as if 446
the reduction became delinquent taxes at the close of the last day 447
the second installment of taxes for that tax year could be paid 448
without penalty. The county auditor shall notify the owner, by 449
ordinary mail, of the charge, of the owner's right to appeal the 450
charge, and of the manner in which the owner may appeal. The owner 451
may appeal the imposition of the charge and interest by filing an 452
appeal with the county board of revision not later than the last 453
day prescribed for payment of real and public utility property 454
taxes under section 323.12 of the Revised Code following receipt 455
of the notice and occurring at least ninety days after receipt of 456

the notice. The appeal shall be treated in the same manner as a 457
complaint relating to the valuation or assessment of real property 458
under Chapter 5715. of the Revised Code. The charge and any 459
interest shall be collected as other delinquent taxes. 460

(4) Each year during January, the county auditor shall 461
furnish by ordinary mail a continuing application to each person 462
issued a certificate of reduction under section 323.154 or 323.159 463
of the Revised Code with respect to a reduction in taxes under 464
division (A)(1) or (2) of section 323.152 of the Revised Code. The 465
continuing application shall be used to report changes in total 466
income that would have the effect of increasing or decreasing the 467
reduction in taxable value to which the person is entitled, 468
changes in ownership or occupancy of the homestead, including 469
changes in or revocation of a revocable inter vivos trust, changes 470
in disability, and other changes in the information earlier 471
furnished the auditor relative to the reduction in taxes on the 472
property. The continuing application shall be returned to the 473
auditor not later than the first Monday in June; ~~provided, that, A~~ 474
person who receives a reduction in real property taxes under 475
division (A)(1)(c) or (2) of section 323.152 of the Revised Code 476
shall ensure that the continuing application reports the person's 477
current total income. In the case of a person receiving a 478
reduction in real property taxes under division (A)(1)(b) of 479
section 323.152 of the Revised Code, if such changes do not affect 480
the status of the homestead exemption or the amount of the 481
reduction to which the owner is entitled under that division ~~(A)~~ 482
~~of section 323.152 of the Revised Code~~ or to which the occupant is 483
entitled under section 323.159 of the Revised Code, the 484
application does not need to be returned. However, a person who 485
receives a reduction in real property taxes under division 486
(A)(1)(b) of section 323.152 of the Revised Code and who elects 487
not to return the continuing application and to report thereon the 488
person's current total income is not eligible to be considered for 489

a reduction under division (A)(1)(c) or (2) of that section. 490

(5) Each year during February, the county auditor, except as 491
otherwise provided in this paragraph, shall furnish by ordinary 492
mail an original application to the owner, as of the first day of 493
January of that year, of a homestead or a manufactured or mobile 494
home that transferred during the preceding calendar year and that 495
qualified for and received a reduction in taxes under division (B) 496
of section 323.152 of the Revised Code for the preceding tax year. 497
In order to receive the reduction under that division, the owner 498
shall file the application with the county auditor not later than 499
the first Monday in June. If the application is not timely filed, 500
the auditor shall not grant a reduction in taxes for the homestead 501
for the current year, and shall notify the owner that the 502
reduction in taxes has not been granted, in the same manner 503
prescribed under section 323.154 of the Revised Code for 504
notification of denial of an application. Failure of an owner to 505
receive an application does not excuse the failure of the owner to 506
file an original application. The county auditor is not required 507
to furnish an application under this paragraph for any homestead 508
for which application has previously been made on a form 509
incorporated into any form used by the county auditor to 510
administer the tax law in respect to the conveyance of real 511
property or of used manufactured homes or used mobile homes, and 512
an owner who previously has applied on such a form is not required 513
to return an application furnished under this paragraph. 514

(D) No person shall knowingly make a false statement for the 515
purpose of obtaining a reduction in the person's real property or 516
manufactured home taxes under section 323.152 of the Revised Code. 517

(E) No person shall knowingly fail to notify the county 518
auditor of changes required by division (C) of this section that 519
have the effect of maintaining or securing a reduction in taxable 520
value of homestead property or a reduction in taxes in excess of 521

the reduction allowed under section 323.152 of the Revised Code. 522

(F) No person shall knowingly make a false statement or 523
certification attesting to any person's physical or mental 524
condition for purposes of qualifying such person for tax relief 525
pursuant to sections 323.151 to 323.159 of the Revised Code. 526

Sec. 323.154. On or before the day the county auditor has 527
completed the duties imposed by sections 319.30 to 319.302 of the 528
Revised Code, the auditor shall issue a certificate of reduction 529
in taxes in triplicate for each person who has complied with 530
section 323.153 of the Revised Code and whose homestead, as 531
defined in division (A)(1) of section 323.151 of the Revised Code, 532
or manufactured or mobile home the auditor finds is entitled to a 533
reduction in real property or manufactured home taxes for that 534
year under section 323.152 of the Revised Code. Except as provided 535
in section 323.159 of the Revised Code, in the case of a homestead 536
entitled to a reduction under division (A)(1)(b) of ~~that~~ section 537
323.152 of the Revised Code, the certificate shall state the 538
taxable value of the homestead on the first day of January of that 539
year, the amount of the reduction in taxable value and the total 540
reduction in taxes for that year under that section, the tax rate 541
that is applicable against such homestead for that year, and any 542
other information the tax commissioner requires. Except as 543
provided in section 323.159 of the Revised Code, in the case of a 544
homestead entitled to a reduction under division (A)(1)(c) or (2) 545
of section 323.152 of the Revised Code, the certificate shall 546
state the total reduction in taxes for that year under that 547
section, the tax rate that is applicable against the homestead for 548
that year, and any other information the tax commissioner 549
requires. In the case of a homestead or a manufactured or mobile 550
home entitled to a reduction under division (B) of that section, 551
the certificate shall state the total amount of the reduction in 552
taxes for that year under that section and any other information 553

the tax commissioner requires. The certificate for reduction in 554
taxes shall be on a form approved by the commissioner. Upon 555
issuance of such a certificate, the county auditor shall forward 556
one copy and the original to the county treasurer and retain one 557
copy. The county auditor also shall record the amount of reduction 558
in taxes in the appropriate column on the general tax list and 559
duplicate of real and public utility property and on the 560
manufactured home tax list. 561

If an application, late application, or continuing 562
application is not approved, or if the county auditor otherwise 563
determines that a homestead or a manufactured or mobile home does 564
not qualify for a reduction in taxes under division (A)(1), 565
(A)(2), or (B) of section 323.152 of the Revised Code, the auditor 566
shall notify the applicant of the reasons for denial not later 567
than the first Monday in October. If an applicant believes that 568
the application for reduction has been improperly denied or that 569
the reduction is for less than that to which the applicant is 570
entitled, the applicant may file an appeal with the county board 571
of revision not later than the date of closing of the collection 572
for the first half of real and public utility property taxes or 573
manufactured home taxes. The appeal shall be treated in the same 574
manner as a complaint relating to the valuation or assessment of 575
real property under Chapter 5715. of the Revised Code. 576

Sec. 323.159. (A) As used in this section: 577

(1) "Applicant" means the person who occupies a homestead in 578
a housing cooperative. 579

(2) "Homestead" has the same meaning as in division (A)(2) of 580
section 323.151 of the Revised Code. 581

(B) Not later than the first day of May each year, any 582
nonprofit corporation that owns and operates a housing cooperative 583
shall determine the amount of property taxes it paid for the 584

housing cooperative for the preceding tax year and shall attribute 585
to each homestead in the housing cooperative a portion of the 586
total property taxes as if the homestead's occupant paid the 587
taxes. The taxes attributed to each homestead shall be based on 588
the percentage that the square footage of the homestead is of the 589
total square footage of the housing cooperative and on other 590
reasonable factors that reflect the value of the homestead. Not 591
later than the fifteenth day of May each year, the corporation 592
shall file this information with the county auditor, along with 593
any applications submitted to it under division (A) of section 594
323.153 of the Revised Code. No nonprofit corporation that owns 595
and operates a housing cooperative shall fail to file with the 596
county auditor the information required by this division and 597
division (A) of section 323.153 of the Revised Code. 598

(C) On or before the day the county auditor has completed the 599
duties imposed by sections 319.30 to 319.302 of the Revised Code, 600
the auditor shall issue a certificate of reduction in taxes for 601
each applicant who has complied with section 323.153 of the 602
Revised Code and whose homestead the auditor finds is entitled to 603
a reduction in real property taxes for that year under division 604
(A) (1) or (2) of section 323.152 of the Revised Code. The county 605
auditor shall calculate the taxable value of each applicant's 606
homestead as if the homestead was owned by the applicant and shall 607
use the information provided by the nonprofit corporation under 608
division (B) of this section to determine the reduction in ~~taxable~~ 609
~~value taxes~~ to be attributed to the homestead. 610

The certificate shall state the taxable value, on the first 611
day of January of that year, attributed to each homestead in the 612
housing cooperative; ~~the any~~ reduction in taxable value ~~and under~~ 613
division (A)(1)(b) of section 323.152 of the Revised Code; the 614
reduction in taxes attributed to the homestead; the total amount 615
of the reduction in taxable value under division (A)(1)(b) of 616

section 323.152 of the Revised Code for the housing cooperative 617
based on all certificates issued under this section for homesteads 618
in the housing cooperative; the nonprofit corporation's total 619
reduction in taxes for that year under division (A) of section 620
323.152 of the Revised Code; the tax rate that is applicable 621
against the housing cooperative for that year; and any other 622
information the tax commissioner requires. The county auditor 623
shall prepare three copies of the original certificate. Upon the 624
issuance of such a certificate, the county auditor shall forward 625
two copies and the original to the county treasurer and retain one 626
copy. The county auditor also shall record the amount of reduction 627
in taxes in the appropriate column on the general tax list and 628
duplicate of real and public utility property. 629

(D) On receipt of the notice from the county auditor under 630
division (C) of this section, the nonprofit corporation that owns 631
and operates the housing cooperative shall reduce the monthly 632
maintenance fee for each homestead for which an applicant received 633
a certificate of reduction under this section for the year 634
following the year for which the certificate was issued. The 635
reduction in the monthly maintenance fee shall equal one-twelfth 636
of the reduction in taxes attributed to the homestead by the 637
county auditor under division (C) of this section. 638

(E) If an application, late application, or continuing 639
application is not approved, or if the county auditor otherwise 640
determines that a homestead does not qualify for a reduction in 641
taxes under division (A)(1) or (2) of section 323.152 of the 642
Revised Code, the auditor shall notify the applicant, and the 643
nonprofit corporation that owns and operates the housing 644
cooperative, of the reasons for denial not later than the first 645
Monday in October. If the applicant believes that the application 646
for reduction has been improperly denied, or the nonprofit 647
corporation that owns and operates the housing cooperative 648

believes that the reduction is for less than that to which the 649
housing cooperative is entitled, the applicant or housing 650
cooperative, respectively, may file an appeal with the county 651
board of revision not later than the date of closing of the 652
collection for the first half of real and public utility property 653
taxes. The appeal shall be treated in the same manner as a 654
complaint relating to the valuation or assessment of real property 655
under Chapter 5715. of the Revised Code. 656

Sec. 4503.06. (A) The owner of each manufactured or mobile 657
home that has acquired situs in this state shall pay either a real 658
property tax pursuant to Title LVII of the Revised Code or a 659
manufactured home tax pursuant to division (C) of this section. 660

(B) The owner of a manufactured or mobile home shall pay real 661
property taxes if either of the following applies: 662

(1) The manufactured or mobile home acquired situs in the 663
state or ownership in the home was transferred on or after January 664
1, 2000, and all of the following apply: 665

(a) The home is affixed to a permanent foundation as defined 666
in division (C)(5) of section 3781.06 of the Revised Code. 667

(b) The home is located on land that is owned by the owner of 668
the home. 669

(c) The certificate of title has been inactivated by the 670
clerk of the court of common pleas that issued it, pursuant to 671
division (H) of section 4505.11 of the Revised Code. 672

(2) The manufactured or mobile home acquired situs in the 673
state or ownership in the home was transferred before January 1, 674
2000, and all of the following apply: 675

(a) The home is affixed to a permanent foundation as defined 676
in division (C)(5) of section 3781.06 of the Revised Code. 677

(b) The home is located on land that is owned by the owner of 678

the home. 679

(c) The owner of the home has elected to have the home taxed 680
as real property and, pursuant to section 4505.11 of the Revised 681
Code, has surrendered the certificate of title to the auditor of 682
the county containing the taxing district in which the home has 683
its situs, together with proof that all taxes have been paid. 684

(d) The county auditor has placed the home on the real 685
property tax list and delivered the certificate of title to the 686
clerk of the court of common pleas that issued it and the clerk 687
has inactivated the certificate. 688

(C)(1) Any mobile or manufactured home that is not taxed as 689
real property as provided in division (B) of this section is 690
subject to an annual manufactured home tax, payable by the owner, 691
for locating the home in this state. The tax as levied in this 692
section is for the purpose of supplementing the general revenue 693
funds of the local subdivisions in which the home has its situs 694
pursuant to this section. 695

(2) The year for which the manufactured home tax is levied 696
commences on the first day of January and ends on the following 697
thirty-first day of December. The state shall have the first lien 698
on any manufactured or mobile home on the list for the amount of 699
taxes, penalties, and interest charged against the owner of the 700
home under this section. The lien of the state for the tax for a 701
year shall attach on the first day of January to a home that has 702
acquired situs on that date. The lien for a home that has not 703
acquired situs on the first day of January, but that acquires 704
situs during the year, shall attach on the next first day of 705
January. The lien shall continue until the tax, including any 706
penalty or interest, is paid. 707

(3)(a) The situs of a manufactured or mobile home located in 708
this state on the first day of January is the local taxing 709

district in which the home is located on that date. 710

(b) The situs of a manufactured or mobile home not located in 711
this state on the first day of January, but located in this state 712
subsequent to that date, is the local taxing district in which the 713
home is located thirty days after it is acquired or first enters 714
this state. 715

(4) The tax is collected by and paid to the county treasurer 716
of the county containing the taxing district in which the home has 717
its situs. 718

(D) The manufactured home tax shall be computed and assessed 719
by the county auditor of the county containing the taxing district 720
in which the home has its situs as follows: 721

(1) On a home that acquired situs in this state prior to 722
January 1, 2000: 723

(a) By multiplying the assessable value of the home by the 724
tax rate of the taxing district in which the home has its situs, 725
and deducting from the product thus obtained any reduction 726
authorized under section 4503.065 of the Revised Code. The tax 727
levied under this formula shall not be less than thirty-six 728
dollars, unless the home qualifies for a reduction ~~in assessable~~ 729
~~value~~ in taxes under section 4503.065 of the Revised Code, in 730
which case there shall be no minimum tax and the tax shall be the 731
amount calculated under this division. 732

(b) The assessable value of the home shall be forty per cent 733
of the amount arrived at by the following computation: 734

(i) If the cost to the owner, or market value at time of 735
purchase, whichever is greater, of the home includes the 736
furnishings and equipment, such cost or market value shall be 737
multiplied according to the following schedule: 738

For the first calendar year 739

in which the			740
home is owned by the			741
current owner	x	80%	742
2nd calendar year	x	75%	743
3rd "	x	70%	744
4th "	x	65%	745
5th "	x	60%	746
6th "	x	55%	747
7th "	x	50%	748
8th "	x	45%	749
9th "	x	40%	750
10th and each year thereafter	x	35%	751

The first calendar year means any period between the first 752
day of January and the thirty-first day of December of the first 753
year. 754

(ii) If the cost to the owner, or market value at the time of 755
purchase, whichever is greater, of the home does not include the 756
furnishings and equipment, such cost or market value shall be 757
multiplied according to the following schedule: 758

For the first calendar year			759
in which the			760
home is owned by the			761
current owner	x	95%	762
2nd calendar year	x	90%	763
3rd "	x	85%	764
4th "	x	80%	765
5th "	x	75%	766
6th "	x	70%	767
7th "	x	65%	768
8th "	x	60%	769
9th "	x	55%	770
10th and each year thereafter	x	50%	771

The first calendar year means any period between the first 772
day of January and the thirty-first day of December of the first 773
year. 774

(2) On a home in which ownership was transferred or that 775
first acquired situs in this state on or after January 1, 2000: 776

(a) By multiplying the assessable value of the home by the 777
effective tax rate, as defined in section 323.08 of the Revised 778
Code, for residential real property of the taxing district in 779
which the home has its situs, and deducting from the product thus 780
obtained the reductions required or authorized under section 781
319.302, division (B) of section 323.152, or section 4503.065 of 782
the Revised Code. 783

(b) The assessable value of the home shall be thirty-five per 784
cent of its true value as determined under division (L) of this 785
section. 786

(3) On or before the fifteenth day of January each year, the 787
county auditor shall record the assessable value and the amount of 788
tax on the manufactured or mobile home on the tax list and deliver 789
a duplicate of the list to the county treasurer. In the case of an 790
emergency as defined in section 323.17 of the Revised Code, the 791
tax commissioner, by journal entry, may extend the times for 792
delivery of the duplicate for an additional fifteen days upon 793
receiving a written application from the county auditor regarding 794
an extension for the delivery of the duplicate, or from the county 795
treasurer regarding an extension of the time for the billing and 796
collection of taxes. The application shall contain a statement 797
describing the emergency that will cause the unavoidable delay and 798
must be received by the tax commissioner on or before the last day 799
of the month preceding the day delivery of the duplicate is 800
otherwise required. When an extension is granted for delivery of 801
the duplicate, the time period for payment of taxes shall be 802
extended for a like period of time. When a delay in the closing of 803

a tax collection period becomes unavoidable, the tax commissioner, 804
upon application by the county auditor and county treasurer, may 805
order the time for payment of taxes to be extended if the tax 806
commissioner determines that penalties have accrued or would 807
otherwise accrue for reasons beyond the control of the taxpayers 808
of the county. The order shall prescribe the final extended date 809
for payment of taxes for that collection period. 810

(4) After January 1, 1999, the owner of a manufactured or 811
mobile home taxed pursuant to division (D)(1) of this section may 812
elect to have the home taxed pursuant to division (D)(2) of this 813
section by filing a written request with the county auditor of the 814
taxing district in which the home is located on or before the 815
first day of December of any year. Upon the filing of the request, 816
the county auditor shall determine whether all taxes levied under 817
division (D)(1) of this section have been paid, and if those taxes 818
have been paid, the county auditor shall tax the manufactured or 819
mobile home pursuant to division (D)(2) of this section commencing 820
in the next tax year. 821

(5) A manufactured or mobile home that acquired situs in this 822
state prior to January 1, 2000, shall be taxed pursuant to 823
division (D)(2) of this section if no manufactured home tax had 824
been paid for the home and the home was not exempted from taxation 825
pursuant to division (E) of this section for the year for which 826
the taxes were not paid. 827

(6)(a) Immediately upon receipt of any manufactured home tax 828
duplicate from the county auditor, but not less than twenty days 829
prior to the last date on which the first one-half taxes may be 830
paid without penalty as prescribed in division (F) of this 831
section, the county treasurer shall cause to be prepared and 832
mailed or delivered to each person charged on that duplicate with 833
taxes, or to an agent designated by such person, the tax bill 834
prescribed by the tax commissioner under division (D)(7) of this 835

section. When taxes are paid by installments, the county treasurer 836
shall mail or deliver to each person charged on such duplicate or 837
the agent designated by that person a second tax bill showing the 838
amount due at the time of the second tax collection. The second 839
half tax bill shall be mailed or delivered at least twenty days 840
prior to the close of the second half tax collection period. A 841
change in the mailing address of any tax bill shall be made in 842
writing to the county treasurer. Failure to receive a bill 843
required by this section does not excuse failure or delay to pay 844
any taxes shown on the bill or, except as provided in division 845
(B)(1) of section 5715.39 of the Revised Code, avoid any penalty, 846
interest, or charge for such delay. 847

(b) After delivery of the copy of the delinquent manufactured 848
home tax list under division (H) of this section, the county 849
treasurer may prepare and mail to each person in whose name a home 850
is listed an additional tax bill showing the total amount of 851
delinquent taxes charged against the home as shown on the list. 852
The tax bill shall include a notice that the interest charge 853
prescribed by division (G) of this section has begun to accrue. 854

(7) Each tax bill prepared and mailed or delivered under 855
division (D)(6) of this section shall be in the form and contain 856
the information required by the tax commissioner. The commissioner 857
may prescribe different forms for each county and may authorize 858
the county auditor to make up tax bills and tax receipts to be 859
used by the county treasurer. The tax bill shall not contain or be 860
mailed or delivered with any information or material that is not 861
required by this section or that is not authorized by section 862
321.45 of the Revised Code or by the tax commissioner. In addition 863
to the information required by the commissioner, each tax bill 864
shall contain the following information: 865

(a) The taxes levied and the taxes charged and payable 866
against the manufactured or mobile home; 867

(b) The following notice: "Notice: If the taxes are not paid 868
within sixty days after the county auditor delivers the delinquent 869
manufactured home tax list to the county treasurer, you and your 870
home may be subject to collection proceedings for tax 871
delinquency." Failure to provide such notice has no effect upon 872
the validity of any tax judgment to which a home may be subjected. 873

(c) In the case of manufactured or mobile homes taxed under 874
division (D)(2) of this section, the following additional 875
information: 876

(i) The effective tax rate. The words "effective tax rate" 877
shall appear in boldface type. 878

(ii) The following notice: "Notice: If the taxes charged 879
against this home have been reduced by the 2-1/2 per cent tax 880
reduction for residences occupied by the owner but the home is not 881
a residence occupied by the owner, the owner must notify the 882
county auditor's office not later than March 31 of the year for 883
which the taxes are due. Failure to do so may result in the owner 884
being convicted of a fourth degree misdemeanor, which is 885
punishable by imprisonment up to 30 days, a fine up to \$250, or 886
both, and in the owner having to repay the amount by which the 887
taxes were erroneously or illegally reduced, plus any interest 888
that may apply. 889

If the taxes charged against this home have not been reduced 890
by the 2-1/2 per cent tax reduction and the home is a residence 891
occupied by the owner, the home may qualify for the tax reduction. 892
To obtain an application for the tax reduction or further 893
information, the owner may contact the county auditor's office at 894
..... (insert the address and telephone number of the county 895
auditor's office)." 896

(E)(1) A manufactured or mobile home is not subject to this 897
section when any of the following applies: 898

(a) It is taxable as personal property pursuant to section 899
5709.01 of the Revised Code. Any manufactured or mobile home that 900
is used as a residence shall be subject to this section and shall 901
not be taxable as personal property pursuant to section 5709.01 of 902
the Revised Code. 903

(b) It bears a license plate issued by any state other than 904
this state unless the home is in this state in excess of an 905
accumulative period of thirty days in any calendar year. 906

(c) The annual tax has been paid on the home in this state 907
for the current year. 908

(d) The tax commissioner has determined, pursuant to section 909
5715.27 of the Revised Code, that the property is exempt from 910
taxation, or would be exempt from taxation under Chapter 5709. of 911
the Revised Code if it were classified as real property. 912

(2) A travel trailer or park trailer, as these terms are 913
defined in section 4501.01 of the Revised Code, is not subject to 914
this section if it is unused or unoccupied and stored at the 915
owner's normal place of residence or at a recognized storage 916
facility. 917

(3) A travel trailer or park trailer, as these terms are 918
defined in section 4501.01 of the Revised Code, is subject to this 919
section and shall be taxed as a manufactured or mobile home if it 920
has a situs longer than thirty days in one location and is 921
connected to existing utilities, unless either of the following 922
applies: 923

(a) The situs is in a state facility or a camping or park 924
area as defined in division (C), (Q), (S), or (V) of section 925
3729.01 of the Revised Code. 926

(b) The situs is in a camping or park area that is a tract of 927
land that has been limited to recreational use by deed or zoning 928
restrictions and subdivided for sale of five or more individual 929

lots for the express or implied purpose of occupancy by either 930
self-contained recreational vehicles as defined in division (T) of 931
section 3729.01 of the Revised Code or by dependent recreational 932
vehicles as defined in division (D) of section 3729.01 of the 933
Revised Code. 934

(F) Except as provided in division (D)(3) of this section, 935
the manufactured home tax is due and payable as follows: 936

(1) When a manufactured or mobile home has a situs in this 937
state, as provided in this section, on the first day of January, 938
one-half of the amount of the tax is due and payable on or before 939
the first day of March and the balance is due and payable on or 940
before the thirty-first day of July. At the option of the owner of 941
the home, the tax for the entire year may be paid in full on the 942
first day of March. 943

(2) When a manufactured or mobile home first acquires a situs 944
in this state after the first day of January, no tax is due and 945
payable for that year. 946

(G)(1)(a) Except as otherwise provided in division (G)(1)(b) 947
of this section, if one-half of the current taxes charged under 948
this section against a manufactured or mobile home, together with 949
the full amount of any delinquent taxes, are not paid on or before 950
the first day of March in that year, or on or before the last day 951
for such payment as extended pursuant to section 4503.063 of the 952
Revised Code, a penalty of ten per cent shall be charged against 953
the unpaid balance of such half of the current taxes. If the total 954
amount of all such taxes is not paid on or before the thirty-first 955
day of July, next thereafter, or on or before the last day for 956
payment as extended pursuant to section 4503.063 of the Revised 957
Code, a like penalty shall be charged on the balance of the total 958
amount of the unpaid current taxes. 959

(b) After a valid delinquent tax contract that includes 960

unpaid current taxes from a first-half collection period described 961
in division (F) of this section has been entered into under 962
section 323.31 of the Revised Code, no ten per cent penalty shall 963
be charged against such taxes after the second-half collection 964
period while the delinquent tax contract remains in effect. On the 965
day a delinquent tax contract becomes void, the ten per cent 966
penalty shall be charged against such taxes and shall equal the 967
amount of penalty that would have been charged against unpaid 968
current taxes outstanding on the date on which the second-half 969
penalty would have been charged thereon under division (G)(1)(a) 970
of this section if the contract had not been in effect. 971

(2)(a) On the first day of the month following the last day 972
the second installment of taxes may be paid without penalty 973
beginning in 2000, interest shall be charged against and computed 974
on all delinquent taxes other than the current taxes that became 975
delinquent taxes at the close of the last day such second 976
installment could be paid without penalty. The charge shall be for 977
interest that accrued during the period that began on the 978
preceding first day of December and ended on the last day of the 979
month that included the last date such second installment could be 980
paid without penalty. The interest shall be computed at the rate 981
per annum prescribed by section 5703.47 of the Revised Code and 982
shall be entered as a separate item on the delinquent manufactured 983
home tax list compiled under division (H) of this section. 984

(b) On the first day of December beginning in 2000, the 985
interest shall be charged against and computed on all delinquent 986
taxes. The charge shall be for interest that accrued during the 987
period that began on the first day of the month following the last 988
date prescribed for the payment of the second installment of taxes 989
in the current year and ended on the immediately preceding last 990
day of November. The interest shall be computed at the rate per 991
annum prescribed by section 5703.47 of the Revised Code and shall 992

be entered as a separate item on the delinquent manufactured home tax list. 993
994

(c) After a valid undertaking has been entered into for the 995
payment of any delinquent taxes, no interest shall be charged 996
against such delinquent taxes while the undertaking remains in 997
effect in compliance with section 323.31 of the Revised Code. If a 998
valid undertaking becomes void, interest shall be charged against 999
the delinquent taxes for the periods that interest was not 1000
permitted to be charged while the undertaking was in effect. The 1001
interest shall be charged on the day the undertaking becomes void 1002
and shall equal the amount of interest that would have been 1003
charged against the unpaid delinquent taxes outstanding on the 1004
dates on which interest would have been charged thereon under 1005
divisions (G)(1) and (2) of this section had the undertaking not 1006
been in effect. 1007

(3) If the full amount of the taxes due at either of the 1008
times prescribed by division (F) of this section is paid within 1009
ten days after such time, the county treasurer shall waive the 1010
collection of and the county auditor shall remit one-half of the 1011
penalty provided for in this division for failure to make that 1012
payment by the prescribed time. 1013

(4) The treasurer shall compile and deliver to the county 1014
auditor a list of all tax payments the treasurer has received as 1015
provided in division (G)(3) of this section. The list shall 1016
include any information required by the auditor for the remission 1017
of the penalties waived by the treasurer. The taxes so collected 1018
shall be included in the settlement next succeeding the settlement 1019
then in process. 1020

(H)(1) Beginning in 2000, the county auditor shall compile 1021
annually a "delinquent manufactured home tax list" consisting of 1022
homes the county treasurer's records indicate have taxes that were 1023
not paid within the time prescribed by divisions (D)(3) and (F) of 1024

this section, have taxes that remain unpaid from prior years, or 1025
have unpaid tax penalties or interest that have been assessed. 1026

(2) Within thirty days after the settlement under division 1027
(H)(2) of section 321.24 of the Revised Code beginning in 2000, 1028
the county auditor shall deliver a copy of the delinquent 1029
manufactured home tax list to the county treasurer. The auditor 1030
shall update and publish the delinquent manufactured home tax list 1031
annually in the same manner as delinquent real property tax lists 1032
are published. The county auditor shall apportion the cost of 1033
publishing the list among taxing districts in proportion to the 1034
amount of delinquent manufactured home taxes so published that 1035
each taxing district is entitled to receive upon collection of 1036
those taxes. 1037

(3) When taxes, penalties, or interest are charged against a 1038
person on the delinquent manufactured home tax list and are not 1039
paid within sixty days after the list is delivered to the county 1040
treasurer, the county treasurer shall, in addition to any other 1041
remedy provided by law for the collection of taxes, penalties, and 1042
interest, enforce collection of such taxes, penalties, and 1043
interest by civil action in the name of the treasurer against the 1044
owner for the recovery of the unpaid taxes following the 1045
procedures for the recovery of delinquent real property taxes in 1046
sections 323.25 to 323.28 of the Revised Code. The action may be 1047
brought in municipal or county court, provided the amount charged 1048
does not exceed the monetary limitations for original jurisdiction 1049
for civil actions in those courts. 1050

It is sufficient, having made proper parties to the suit, for 1051
the county treasurer to allege in the treasurer's bill of 1052
particulars or petition that the taxes stand chargeable on the 1053
books of the county treasurer against such person, that they are 1054
due and unpaid, and that such person is indebted in the amount of 1055
taxes appearing to be due the county. The treasurer need not set 1056

forth any other matter relating thereto. If it is found on the 1057
trial of the action that the person is indebted to the state, 1058
judgment shall be rendered in favor of the county treasurer 1059
prosecuting the action. The judgment debtor is not entitled to the 1060
benefit of any law for stay of execution or exemption of property 1061
from levy or sale on execution in the enforcement of the judgment. 1062

Upon the filing of an entry of confirmation of sale or an 1063
order of forfeiture in a proceeding brought under this division, 1064
title to the manufactured or mobile home shall be in the 1065
purchaser. The clerk of courts shall issue a certificate of title 1066
to the purchaser upon presentation of proof of filing of the entry 1067
of confirmation or order and, in the case of a forfeiture, 1068
presentation of the county auditor's certificate of sale. 1069

(I) The total amount of taxes collected shall be distributed 1070
in the following manner: four per cent shall be allowed as 1071
compensation to the county auditor for the county auditor's 1072
service in assessing the taxes; two per cent shall be allowed as 1073
compensation to the county treasurer for the services the county 1074
treasurer renders as a result of the tax levied by this section. 1075
Such amounts shall be paid into the county treasury, to the credit 1076
of the county general revenue fund, on the warrant of the county 1077
auditor. Fees to be paid to the credit of the real estate 1078
assessment fund shall be collected pursuant to division (B) of 1079
section 319.54 of the Revised Code and paid into the county 1080
treasury, on the warrant of the county auditor. The balance of the 1081
taxes collected shall be distributed among the taxing subdivisions 1082
of the county in which the taxes are collected and paid in the 1083
same ratio as those taxes were collected for the benefit of the 1084
taxing subdivision. The taxes levied and revenues collected under 1085
this section shall be in lieu of any general property tax and any 1086
tax levied with respect to the privilege of using or occupying a 1087
manufactured or mobile home in this state except as provided in 1088

sections 4503.04 and 5741.02 of the Revised Code. 1089

(J) An agreement to purchase or a bill of sale for a 1090
manufactured home shall show whether or not the furnishings and 1091
equipment are included in the purchase price. 1092

(K) If the county treasurer and the county prosecuting 1093
attorney agree that an item charged on the delinquent manufactured 1094
home tax list is uncollectible, they shall certify that 1095
determination and the reasons to the county board of revision. If 1096
the board determines the amount is uncollectible, it shall certify 1097
its determination to the county auditor, who shall strike the item 1098
from the list. 1099

(L)(1) The county auditor shall appraise at its true value 1100
any manufactured or mobile home in which ownership is transferred 1101
or which first acquires situs in this state on or after January 1, 1102
2000, and any manufactured or mobile home the owner of which has 1103
elected, under division (D)(4) of this section, to have the home 1104
taxed under division (D)(2) of this section. The true value shall 1105
include the value of the home, any additions, and any fixtures, 1106
but not any furnishings in the home. In determining the true value 1107
of a manufactured or mobile home, the auditor shall consider all 1108
facts and circumstances relating to the value of the home, 1109
including its age, its capacity to function as a residence, any 1110
obsolete characteristics, and other factors that may tend to prove 1111
its true value. 1112

(2)(a) If a manufactured or mobile home has been the subject 1113
of an arm's length sale between a willing seller and a willing 1114
buyer within a reasonable length of time prior to the 1115
determination of true value, the county auditor shall consider the 1116
sale price of the home to be the true value for taxation purposes. 1117

(b) The sale price in an arm's length transaction between a 1118
willing seller and a willing buyer shall not be considered the 1119

true value of the home if either of the following occurred after 1120
the sale: 1121

(i) The home has lost value due to a casualty. 1122

(ii) An addition or fixture has been added to the home. 1123

(3) The county auditor shall have each home viewed and 1124
appraised at least once in each six-year period in the same year 1125
in which real property in the county is appraised pursuant to 1126
Chapter 5713. of the Revised Code, and shall update the appraised 1127
values in the third calendar year following the appraisal. The 1128
person viewing or appraising a home may enter the home to 1129
determine by actual view any additions or fixtures that have been 1130
added since the last appraisal. In conducting the appraisals and 1131
establishing the true value, the auditor shall follow the 1132
procedures set forth for appraising real property in sections 1133
5713.01 and 5713.03 of the Revised Code. 1134

(4) The county auditor shall place the true value of each 1135
home on the manufactured home tax list upon completion of an 1136
appraisal. 1137

(5)(a) If the county auditor changes the true value of a 1138
home, the auditor shall notify the owner of the home in writing, 1139
delivered by mail or in person. The notice shall be given at least 1140
thirty days prior to the issuance of any tax bill that reflects 1141
the change. Failure to receive the notice does not invalidate any 1142
proceeding under this section. 1143

(b) Any owner of a home or any other person or party listed 1144
in division (A)(1) of section 5715.19 of the Revised Code may file 1145
a complaint against the true value of the home as appraised under 1146
this section. The complaint shall be filed with the county auditor 1147
on or before the thirty-first day of March of the current tax year 1148
or the date of closing of the collection for the first half of 1149
manufactured home taxes for the current tax year, whichever is 1150

later. The auditor shall present to the county board of revision 1151
all complaints filed with the auditor under this section. The 1152
board shall hear and investigate the complaint and may take action 1153
on it as provided under sections 5715.11 to 5715.19 of the Revised 1154
Code. 1155

(c) If the county board of revision determines, pursuant to a 1156
complaint against the valuation of a manufactured or mobile home 1157
filed under this section, that the amount of taxes, assessments, 1158
or other charges paid was in excess of the amount due based on the 1159
valuation as finally determined, then the overpayment shall be 1160
refunded in the manner prescribed in section 5715.22 of the 1161
Revised Code. 1162

(d) Payment of all or part of a tax under this section for 1163
any year for which a complaint is pending before the county board 1164
of revision does not abate the complaint or in any way affect the 1165
hearing and determination thereof. 1166

(M) If the county auditor determines that any tax or other 1167
charge or any part thereof has been erroneously charged as a 1168
result of a clerical error as defined in section 319.35 of the 1169
Revised Code, the county auditor shall call the attention of the 1170
county board of revision to the erroneous charges. If the board 1171
finds that the taxes or other charges have been erroneously 1172
charged or collected, it shall certify the finding to the auditor. 1173
Upon receipt of the certification, the auditor shall remove the 1174
erroneous charges on the manufactured home tax list or delinquent 1175
manufactured home tax list in the same manner as is prescribed in 1176
section 319.35 of the Revised Code for erroneous charges against 1177
real property, and refund any erroneous charges that have been 1178
collected, with interest, in the same manner as is prescribed in 1179
section 319.36 of the Revised Code for erroneous charges against 1180
real property. 1181

(N) As used in this section and section 4503.061 of the 1182

Revised Code:	1183
(1) "Manufactured home taxes" includes taxes, penalties, and interest charged under division (C) or (G) of this section and any penalties charged under division (G) or (H)(5) of section 4503.061 of the Revised Code.	1184 1185 1186 1187
(2) "Current taxes" means all manufactured home taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.	1188 1189 1190 1191 1192 1193 1194
(3) "Delinquent taxes" means:	1195
(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year, and that remain unpaid;	1196 1197 1198 1199
(b) Any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest.	1200 1201 1202 1203 1204
Sec. 4503.064. As used in sections 4503.064 to 4503.069 of the Revised Code:	1205 1206
(A) "Sixty-five years of age or older" means a person who will be age sixty-five or older in the calendar year following the year of application for <u>a reduction in the assessable value of taxes on</u> the person's manufactured or mobile home.	1207 1208 1209 1210
(B) "Total income" means the adjusted gross income of the owner and the owner's spouse for the year preceding the year in	1211 1212

which application for a reduction in taxes is made, as determined	1213
under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26	1214
U.S.C.A. 1, as amended, adjusted as follows:	1215
(1) Subtract the amount of disability benefits included in	1216
adjusted gross income but not to exceed five thousand two hundred	1217
dollars;	1218
(2) Add old age and survivors benefits received pursuant to	1219
the "Social Security Act" that are not included in adjusted gross	1220
income;	1221
(3) Add retirement, pension, annuity, or other retirement	1222
payments or benefits not included in adjusted gross income;	1223
(4) Add tier I and II railroad retirement benefits received	1224
pursuant to the "Railroad Retirement Act," 50 Stat. 307, 45 U.S.C.	1225
228;	1226
(5) Add interest on federal, state, and local government	1227
obligations;	1228
(6) For a person who received the homestead exemption for a	1229
prior year on the basis of being permanently and totally disabled	1230
and whose current application for the exemption is made on the	1231
basis of age, subtract the following amount:	1232
(a) If the person received disability benefits that were not	1233
included in adjusted gross income in the year preceding the first	1234
year in which the person applied for the exemption on the basis of	1235
age, subtract an amount equal to the disability benefits the	1236
person received in that preceding year, to the extent included in	1237
total income in the current year and not subtracted under division	1238
(B)(1) of this section in the current year;	1239
(b) If the person received disability benefits that were	1240
included in adjusted gross income in the year preceding the first	1241
year in which the person applied for the exemption on the basis of	1242

age, subtract an amount equal to the amount of disability benefits 1243
that were subtracted pursuant to division (B)(1) of this section 1244
in that preceding year, to the extent included in total income in 1245
the current year and not subtracted under division (B)(1) of this 1246
section in the current year. 1247

Disability benefits that are paid by the department of 1248
veterans affairs or a branch of the armed forces of the United 1249
States on account of an injury or disability shall not be included 1250
in total income. 1251

(C) "Old age and survivors benefits received pursuant to the 1252
'Social Security Act'" or "tier I railroad retirement benefits 1253
received pursuant to the 'Railroad Retirement Act'" means: 1254

(1) The old age benefits payable under the social security or 1255
railroad retirement laws in effect on the last day of the calendar 1256
year preceding the year in which the applicant's application for 1257
reduction is first successfully made, or, if no such benefits are 1258
payable that year, old age benefits payable the first succeeding 1259
year in which old age benefits under the social security or 1260
railroad retirement laws are payable, except in those cases where 1261
a change in social security or railroad retirement benefits 1262
results in a reduction in income. 1263

(2) The lesser of: 1264

(a) Survivors benefits payable under the social security or 1265
railroad retirement laws in effect on the last day of the calendar 1266
year preceding the year in which the applicant's application for 1267
reduction is first successfully made, or, if no such benefits are 1268
payable that year, survivors benefits payable the first succeeding 1269
year in which survivors benefits are payable; or 1270

(b) Old age benefits of the deceased spouse, as determined 1271
under division (C)(1) of this section, upon which the surviving 1272
spouse's survivors benefits are based under the social security or 1273

railroad retirement laws, except in those cases where a change in 1274
benefits would cause a reduction in income. 1275

Survivors benefits are those described in division (C)(2)(b) 1276
of this section only if the deceased spouse received old age 1277
benefits in the year in which the deceased died. If the deceased 1278
spouse did not receive old age benefits in the year in which the 1279
deceased died, then survivors benefits are those described in 1280
division (C)(2)(a) of this section. 1281

(D) "Permanently and totally disabled" means a person who, on 1282
the first day of January of the year of application, including 1283
late application, for reduction in ~~the assessable value of taxes~~ 1284
on a manufactured or mobile home, has some impairment in body or 1285
mind that makes the person unable to work at any substantially 1286
remunerative employment which the person is reasonably able to 1287
perform and which will, with reasonable probability, continue for 1288
an indefinite period of at least twelve months without any present 1289
indication of recovery therefrom or has been certified as 1290
permanently and totally disabled by a state or federal agency 1291
having the function of so classifying persons. 1292

(E) "Homestead exemption" means the reduction in taxes 1293
allowed under division (A)(1) or (2) of section 323.152 of the 1294
Revised Code for the year in which an application is filed under 1295
section 4503.066 of the Revised Code. 1296

(F) "Manufactured home" has the meaning given in division 1297
(C)(4) of section 3781.06 of the Revised Code, and includes a 1298
structure consisting of two manufactured homes that were purchased 1299
either together or separately and are combined to form a single 1300
dwelling, but does not include a manufactured home that is taxed 1301
as real property pursuant to division (B) of section 4503.06 of 1302
the Revised Code. 1303

(G) "Mobile home" has the meaning given in division (O) of 1304

section 4501.01 of the Revised Code and includes a structure 1305
consisting of two mobile homes that were purchased together or 1306
separately and combined to form a single dwelling, but does not 1307
include a mobile home that is taxed as real property pursuant to 1308
division (B) of section 4503.06 of the Revised Code. 1309

(H) "Late application" means an application filed with an 1310
original application under division (A)~~(3)~~(4) of section 4503.066 1311
of the Revised Code. 1312

Sec. 4503.065. (A) ~~This (1) Division (A) of this~~ section 1313
applies to any of the following: 1314

~~(1)~~(a) An individual who is permanently and totally disabled 1315
and who has total income that does not exceed twenty-seven 1316
thousand dollars; 1317

~~(2)~~(b) An individual who is sixty-five years of age or older 1318
and who has total income that does not exceed twenty-seven 1319
thousand dollars; 1320

~~(3)~~(c) An individual who is the surviving spouse of a 1321
deceased person who ~~was permanently and totally disabled or~~ 1322
~~sixty five years of age or older~~ satisfied the criteria described 1323
in division (A)(1)(a) or (b) of this section and who applied and 1324
qualified for a reduction in ~~assessable value~~ taxes under division 1325
(A) of this section in the year of death, provided the surviving 1326
spouse is at least fifty-nine but not sixty-five or more years of 1327
age on the date the deceased spouse dies. 1328

~~(B)~~(1)(2) The manufactured home tax on a manufactured or 1329
mobile home that is paid pursuant to division (C) of section 1330
4503.06 of the Revised Code and that is owned and occupied as a 1331
home by an individual whose domicile is in this state and to whom 1332
division (A) of this section applies, shall be reduced for any tax 1333
year for which the owner obtains a certificate of reduction from 1334

the county auditor under section 4503.067 of the Revised Code, 1335
 provided the individual did not acquire ownership from a person, 1336
 other than the individual's spouse, related by consanguinity or 1337
 affinity for the purpose of qualifying for the reduction ~~in~~ 1338
~~assessable value~~. An owner includes a settlor of a revocable inter 1339
 vivos trust holding the title to a manufactured or mobile home 1340
 occupied by the settlor as of right under the trust. ~~The~~ Except as 1341
provided in division (A)(3) of this section, the reduction shall 1342
 equal the amount obtained by multiplying the tax rate for the tax 1343
 year for which the certificate is issued by the reduction in 1344
 assessable value shown in the following schedule. 1345

		Reduce Assessable Value	1346
Total Income		by the Lesser of:	1347
		Column A Column B	1348
\$11,900 <u>\$13,800</u> or less		\$5,000 <u>\$5,700</u> or seventy-five per cent	1349
More than \$11,900 <u>\$13,800</u> but not more than \$17,500 <u>\$20,300</u>		\$3,000 <u>\$3,500</u> or sixty per cent	1350
More than \$17,500 <u>\$20,300</u> but not more than \$23,000 <u>\$27,000</u>		\$1,000 <u>\$1,130</u> or twenty-five per cent	1351
More than \$23,000 <u>\$27,000</u>		-0-	1352

(3) If, after applying the applicable reduction in assessable 1353
value required under division (A)(2) of this section, the 1354
manufactured home tax levied on a manufactured or mobile home for 1355
the tax year for which the certificate is issued would exceed ten 1356
per cent of the homeowner's total income, then, in lieu of being 1357
reduced as required under division (A)(2) of this section, the 1358
manufactured home tax on the manufactured or mobile home for the 1359
tax year shall be reduced by the amount by which the manufactured 1360
home tax exceeds ten per cent of the owner's total income. 1361

(B)(1) Division (B) of this section applies to any of the 1362
following: 1363

(a) An individual who is permanently and totally disabled and 1364
who has total income that is greater than twenty-seven thousand 1365
dollars but that does not exceed fifty thousand dollars; 1366

(b) An individual who is sixty-five years of age or older and 1367
who has total income that is greater than twenty-seven thousand 1368
dollars but that does not exceed fifty thousand dollars; 1369

(c) An individual who is the surviving spouse of a deceased 1370
person who satisfied the criteria described in division (B)(1)(a) 1371
or (b) of this section and who applied and qualified for a 1372
reduction in taxes under division (B) of this section in the year 1373
of death, provided the surviving spouse is at least fifty-nine but 1374
not sixty-five or more years of age on the date the deceased 1375
spouse dies. 1376

(2) The manufactured home tax on a manufactured or mobile 1377
home that is paid pursuant to division (C) of section 4503.06 of 1378
the Revised Code, and that is owned and occupied as a home by an 1379
individual whose domicile is in this state and to whom division 1380
(B) of this section applies, shall be reduced for any tax year for 1381
which the owner obtains a certificate of reduction from the county 1382
auditor under section 4503.067 of the Revised Code and for which 1383
the manufactured home tax for the tax year exceeds ten per cent of 1384
the owner's total income, provided the individual did not acquire 1385
ownership from a person, other than the individual's spouse, 1386
related by consanguinity or affinity for the purpose of qualifying 1387
for the reduction. The reduction shall equal the amount by which 1388
the manufactured home tax for the tax year exceeds ten per cent of 1389
the owner's total income. 1390

~~(2)(C)~~ Each calendar year, the tax commissioner shall adjust 1391
the foregoing schedule total income amounts specified in divisions 1392

(A)(1), (A)(2), and (B)(1) of this section and the dollar amounts 1393
by which assessable value is reduced under division (A)(2) of this 1394
section by completing the following calculations in September of 1395
each year: 1396

~~(a)~~(1) Determine the percentage increase in the gross 1397
domestic product deflator determined by the bureau of economic 1398
analysis of the United States department of commerce from the 1399
first day of January of the preceding calendar year to the last 1400
day of December of the preceding calendar year; 1401

~~(b)~~(2) Multiply that percentage increase by each of the total 1402
income amounts, and by each dollar amount by which assessable 1403
value is reduced, for the ensuing tax year; 1404

~~(c)~~(3) Add the resulting product to each of the total income 1405
amounts, and to each of the dollar amounts by which assessable 1406
value is reduced, for the ensuing tax year; 1407

~~(d)(i)~~(4)(a) Except as provided in division 1408
~~(B)(2)(d)(ii)(C)(4)(b)~~ of this section, round the resulting sum to 1409
the nearest multiple of one hundred dollars; 1410

~~(ii)~~(b) If rounding the resulting sum to the nearest multiple 1411
of one hundred dollars under division ~~(B)(2)(d)(i)(C)(4)(a)~~ of 1412
this section does not increase the dollar amounts by which 1413
assessable value is reduced, the resulting sum instead shall be 1414
rounded to the nearest multiple of ten dollars. 1415

The commissioner shall certify the amounts resulting from the 1416
adjustment to each county auditor not later than the first day of 1417
December each year. The certified amounts apply to the second 1418
ensuing tax year. The commissioner shall not make the adjustment 1419
in any calendar year in which the amounts resulting from the 1420
adjustment would be less than the total income amounts, or less 1421
than the dollar amounts by which assessable value is reduced, for 1422
the ensuing tax year. 1423

~~(C)(D)~~ If the owner or the spouse of the owner of a 1424
manufactured or mobile home is eligible for a homestead exemption 1425
on the land upon which the home is located, the reduction in 1426
~~assessable value taxes~~ to which the owner or spouse is entitled 1427
under this section shall not exceed the difference between the 1428
reduction in ~~assessable value~~ taxes to which the owner or spouse 1429
~~is would be~~ entitled under ~~column A of the above schedule~~ this 1430
section, without regard to this division, and the amount of the 1431
reduction in ~~taxable value that was used to compute~~ taxes under 1432
the homestead exemption. 1433

~~(D)(E)~~ No reduction shall be made ~~on the assessable value of~~ 1434
in the taxes levied on the manufactured or mobile home of any 1435
person convicted of violating division (C) or (D) of section 1436
4503.066 of the Revised Code for a period of three years following 1437
the conviction. 1438

Sec. 4503.066. (A)(1) To obtain a tax reduction ~~in the~~ 1439
~~assessable value of a manufactured or mobile home~~ under section 1440
4503.065 of the Revised Code, the owner of the home shall file an 1441
application with the county auditor of the county in which the 1442
home is located. An application for reduction ~~in assessable value~~ 1443
based upon a physical disability shall be accompanied by a 1444
certificate signed by a physician, and an application for 1445
reduction ~~in assessable value~~ based upon a mental disability shall 1446
be accompanied by a certificate signed by a physician or 1447
psychologist licensed to practice in this state. The certificate 1448
shall attest to the fact that the applicant is permanently and 1449
totally disabled, shall be in a form that the department of 1450
taxation requires, and shall include the definition of totally and 1451
permanently disabled as set forth in section 4503.064 of the 1452
Revised Code. An application for reduction ~~in assessable value~~ 1453
based upon a disability certified as permanent and total by a 1454
state or federal agency having the function of so classifying 1455

persons shall be accompanied by a certificate from that agency. 1456

(2) ~~Each~~ In the case of a reduction under division (A)(2) of 1457
section 4503.065 of the Revised Code, each application shall 1458
constitute a continuing application for a reduction in assessable 1459
value for each year in which the manufactured or mobile home is 1460
occupied by the applicant and in which the amount of the reduction 1461
in assessable value does not exceed either the amount or per cent 1462
of the reduction for the year in which the application was first 1463
filed. Failure of the county auditor to receive a new application 1464
or notification under division (B) of this section after a 1465
certificate of reduction has been issued under section 4503.067 of 1466
the Revised Code is prima-facie evidence that the original 1467
applicant is entitled to the reduction in assessable value 1468
calculated on the basis of the information contained in the 1469
original application. ~~The~~ 1470

(3) The original application and any subsequent application 1471
shall be in the form of a signed statement and shall be filed not 1472
later than the first Monday in June. The statement shall be on a 1473
form, devised and supplied by the tax commissioner, that shall 1474
require no more information than is necessary to establish the 1475
applicant's eligibility for the tax reduction ~~in assessable value~~ 1476
and the amount of the reduction to which the applicant is 1477
entitled. The form shall contain a statement that signing such 1478
application constitutes a delegation of authority by the applicant 1479
to the county auditor to examine any financial records that relate 1480
to income earned by the applicant as stated on the application for 1481
the purpose of determining eligibility under, or possible 1482
violation of, division (C) or (D) of this section. The form also 1483
shall contain a statement that conviction of willfully falsifying 1484
information to obtain a tax reduction ~~in assessable value~~ or 1485
failing to comply with division (B) of this section shall result 1486
in the revocation of the right to the reduction for a period of 1487

three years. 1488

~~(3)~~(4) A late application for a tax reduction ~~in assessable~~ 1489
~~value~~ for the year preceding the year for which an original 1490
application is filed may be filed with an original application. If 1491
the auditor determines that the information contained in the late 1492
application is correct, the auditor shall determine both the 1493
amount of the tax reduction ~~in assessable value~~ to which the 1494
applicant would have been entitled for the current tax year had 1495
the application been timely filed and approved in the preceding 1496
year, and the amount the taxes levied under section 4503.06 of the 1497
Revised Code for the current year would have been reduced as a 1498
result of the reduction ~~in assessable value~~. When an applicant is 1499
permanently and totally disabled on the first day of January of 1500
the year in which the applicant files a late application, the 1501
auditor, in making the determination of the amounts of the 1502
reduction in ~~assessable value~~ and taxes under division (A)~~(3)~~(4) 1503
of this section, is not required to determine that the applicant 1504
was permanently and totally disabled on the first day of January 1505
of the preceding year. 1506

The amount of the reduction in taxes pursuant to a late 1507
application shall be treated as an overpayment of taxes by the 1508
applicant. The auditor shall credit the amount of the overpayment 1509
against the amount of the taxes or penalties then due from the 1510
applicant, and, at the next succeeding settlement, the amount of 1511
the credit shall be deducted from the amount of any taxes or 1512
penalties distributable to the county or any taxing unit in the 1513
county that has received the benefit of the taxes or penalties 1514
previously overpaid, in proportion to the benefits previously 1515
received. If, after the credit has been made, there remains a 1516
balance of the overpayment, or if there are no taxes or penalties 1517
due from the applicant, the auditor shall refund that balance to 1518
the applicant by a warrant drawn on the county treasurer in favor 1519

of the applicant. The treasurer shall pay the warrant from the 1520
general fund of the county. If there is insufficient money in the 1521
general fund to make the payment, the treasurer shall pay the 1522
warrant out of any undivided manufactured or mobile home taxes 1523
subsequently received by the treasurer for distribution to the 1524
county or taxing district in the county that received the benefit 1525
of the overpaid taxes, in proportion to the benefits previously 1526
received, and the amount paid from the undivided funds shall be 1527
deducted from the money otherwise distributable to the county or 1528
taxing district in the county at the next or any succeeding 1529
distribution. At the next or any succeeding distribution after 1530
making the refund, the treasurer shall reimburse the general fund 1531
for any payment made from that fund by deducting the amount of 1532
that payment from the money distributable to the county or other 1533
taxing unit in the county that has received the benefit of the 1534
taxes, in proportion to the benefits previously received. On the 1535
second Monday in September of each year, the county auditor shall 1536
certify the total amount of the reductions in taxes made in the 1537
current year under division (A)~~(3)~~(4) of this section to the tax 1538
commissioner who shall treat that amount as a reduction in taxes 1539
for the current tax year and shall make reimbursement to the 1540
county of that amount in the manner prescribed in section 4503.068 1541
of the Revised Code, from moneys appropriated for that purpose. 1542

(B)(1) If in any year after an application has been filed 1543
under division (A) of this section, the owner no longer qualifies 1544
for the tax reduction in assessable value for which the owner was 1545
issued a certificate or, in the case of a reduction under division 1546
(A)(2) of section 4503.065 of the Revised Code, qualifies for a 1547
reduction that is less than either the per cent or amount of the 1548
reduction to which the owner was entitled in the year the 1549
application was filed, the owner shall notify the county auditor 1550
that the owner is not qualified for a reduction ~~in the assessable~~ 1551
~~value of the home or,~~ in the case of a reduction under division 1552

(A)(2) of section 4503.065 of the Revised Code, file a new 1553
application under division (A) of this section that reflects the 1554
fact that the owner qualifies for a reduction that is less than 1555
the per cent or amount of the reduction to which the owner was 1556
originally entitled. 1557

(2) During January of each year, the county auditor shall 1558
furnish each person issued a certificate of reduction ~~in value~~, by 1559
ordinary mail, a form on which to report any changes in total 1560
income that would have the effect of increasing or decreasing the 1561
reduction to which the person is entitled, changes in ownership of 1562
the home, including changes in or revocation of a revocable inter 1563
vivos trust, changes in disability, and other changes in the 1564
information earlier furnished the auditor relative to the 1565
application. The form shall be completed and returned to the 1566
auditor not later than the first Monday in June ~~if the changes~~ 1567
would affect the level of reduction in assessable value. A person 1568
who receives a reduction in taxes under division (A)(3) or (B) of 1569
section 4503.065 of the Revised Code shall ensure that the form 1570
completed and returned by the person reports the person's current 1571
total income. In the case of a person receiving a reduction in 1572
taxes under division (A)(2) of section 4503.065 of the Revised 1573
Code, if changes in total income or other changes would not affect 1574
the amount of reduction to which the person is entitled, the 1575
person is not required to return the form, but if the person 1576
elects not to return the form and to report thereon the person's 1577
current total income, the person is not eligible to be considered 1578
for a reduction in taxes under division (A)(3) or (B) of that 1579
section. 1580

(C) No person shall knowingly make a false statement for the 1581
purpose of obtaining a tax reduction ~~in assessable value~~ under 1582
section 4503.065 of the Revised Code. 1583

(D) No person shall knowingly fail to notify the county 1584

auditor of any change required by division (B) of this section 1585
that has the effect of maintaining or securing a tax reduction ~~in~~ 1586
~~assessable value of the home~~ in excess of the reduction allowed 1587
under section 4503.065 of the Revised Code. 1588

(E) No person shall knowingly make a false statement or 1589
certification attesting to any person's physical or mental 1590
condition for purposes of qualifying such person for tax relief 1591
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1592

(F) Whoever violates division (C), (D), or (E) of this 1593
section is guilty of a misdemeanor of the fourth degree. 1594

Sec. 4503.067. (A) At the same time the tax bill for the 1595
first half of the tax year is issued, the county auditor shall 1596
issue a certificate of reduction in ~~assessable value of the~~ 1597
manufactured home tax levied on a manufactured or mobile home in 1598
triplicate for each person who has complied with section 4503.066 1599
of the Revised Code and been found by the auditor to be entitled 1600
to a reduction ~~of assessable value~~ for the succeeding tax year. 1601
The certificate shall set forth the total reduction in taxes for 1602
the succeeding year and, in the case of a reduction in taxes under 1603
division (A)(2) of section 4503.065 of the Revised Code, shall set 1604
forth the assessable value of the home calculated under section 1605
4503.06 of the Revised Code and the amount of the reduction in 1606
assessable value of the home calculated under section 4503.065 of 1607
the Revised Code. Upon issuance of the certificate, the auditor 1608
shall reduce the ~~assessable value of~~ taxes levied on the home for 1609
the succeeding tax year by the required amount and forward the 1610
original and one copy of the certificate to the county treasurer. 1611
The auditor shall retain one copy of the certificate. The 1612
treasurer shall retain the original certificate and forward the 1613
remaining copy to the recipient with the tax bill delivered 1614
pursuant to division (D)(6) of section 4503.06 of the Revised 1615

Code. 1616

(B) If the application or a continuing application is not 1617
approved, the auditor shall notify the applicant of the reasons 1618
for denial no later than the first Monday in October. If a person 1619
believes that the person's application for reduction in ~~assessable~~ 1620
~~value of a home~~ taxes has been improperly denied or is for less 1621
than that to which the person is entitled, the person may file an 1622
appeal with the county board of revision no later than the 1623
thirty-first day of January of the following calendar year. The 1624
appeal shall be treated in the same manner as a complaint relating 1625
to the valuation or assessment of real property under Chapter 1626
5715. of the Revised Code. 1627

Sec. 5713.011. If the county auditor determines under section 1628
5713.01 of the Revised Code that the construction of a dwelling on 1629
a previously vacant parcel of land is now available for use or 1630
that an additional dwelling is constructed on a parcel of land and 1631
is now available for use, the county auditor, by ordinary mail, 1632
shall send to the owner of the dwelling a notice that the 1633
applicant may apply for a reduction in taxes under division (B) of 1634
section 323.152 in the manner prescribed in division (A)~~(2)~~ of 1635
section 323.153 of the Revised Code. The notice shall be 1636
substantially in the form of the notice prescribed under division 1637
(C)(2) of section 323.131 of the Revised Code. 1638

Section 2. That existing sections 319.202, 322.07, 323.152, 1639
323.153, 323.154, 323.159, 4503.06, 4503.064, 4503.065, 4503.066, 1640
4503.067, and 5713.011 of the Revised Code are hereby repealed. 1641

Section 3. (A) The amendment by this act of sections 323.152, 1642
323.153, 323.154, and 323.159 of the Revised Code applies to tax 1643
year 2007 and thereafter. 1644

(B) The amendment by this act of sections 4503.06, 4503.064, 1645
4503.065, 4503.066, and 4503.067 of the Revised Code applies to 1646
taxes levied in 2008 and thereafter. 1647

Section 4. Section 323.153 of the Revised Code is presented 1648
in this act as a composite of the section as amended by both Am. 1649
H.B. 595 and Am. Sub. H.B. 672 of the 123rd General Assembly. The 1650
General Assembly, applying the principle stated in division (B) of 1651
section 1.52 of the Revised Code that amendments are to be 1652
harmonized if reasonably capable of simultaneous operation, finds 1653
that the composite is the resulting version of the section in 1654
effect prior to the effective date of the section as presented in 1655
this act. 1656