

As Introduced

**128th General Assembly
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S. B. No. 182

Senator Schaffer

Cosponsors: Senators Buehrer, Hughes, Patton, Fedor, Jones

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A B I L L

To amend sections 323.151, 323.152, 323.153, 1
4503.065, and 4503.066 of the Revised Code to 2
exempt from property taxation the primary 3
residences of military veterans who are 100% 4
disabled from a service-connected disability. 5

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

Section 1. That sections 323.151, 323.152, 323.153, 4503.065, 6
and 4503.066 of the Revised Code be amended to read as follows: 7
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Sec. 323.151. As used in sections 323.151 to 323.159 of the 9
Revised Code: 10

(A)(1) "Homestead" means either of the following: 11

(a) A dwelling, including a unit in a multiple-unit dwelling 12
and a manufactured home or mobile home taxed as real property 13
pursuant to division (B) of section 4503.06 of the Revised Code, 14
owned and occupied as a home by an individual whose domicile is in 15
this state and who has not acquired ownership from a person, other 16
than the individual's spouse, related by consanguinity or affinity 17
for the purpose of qualifying for the real property tax reduction 18
provided in section 323.152 of the Revised Code. 19

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

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

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

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

(D) "Housing cooperative" means a housing complex of at least two units that is owned and operated by a nonprofit corporation that issues a share of the corporation's stock to an individual, entitling the individual to live in a unit of the complex, and

collects a monthly maintenance fee from the individual to 52
maintain, operate, and pay the taxes of the complex. 53

(E) "Disabled veteran" means a person who is a veteran of the 54
armed forces of the United States, including reserve components 55
thereof, or of the national guard, who was honorably discharged 56
with a service-connected total and permanent disability, and for 57
whom a letter from the United States government or United States 58
department of veterans affairs, or its predecessor or successor, 59
has been issued certifying that the veteran is totally and 60
permanently disabled from a service-connected disability. 61

Sec. 323.152. In addition to the reduction in taxes required 62
under section 319.302 of the Revised Code, taxes shall be reduced 63
as provided in divisions (A) and (B) of this section. 64

(A)(1)(a) Division (A)(1) of this section applies to any of 65
the following: 66

~~(a)~~(i) A person who is permanently and totally disabled; 67

~~(b)~~(ii) A person who is sixty-five years of age or older; 68

~~(c)~~(iii) A person who is the surviving spouse of a deceased 69
person who was permanently and totally disabled or sixty-five 70
years of age or older and who applied and qualified for a 71
reduction in taxes under this division in the year of death, 72
provided the surviving spouse is at least fifty-nine but not 73
sixty-five or more years of age on the date the deceased spouse 74
dies. 75

~~(2)~~(b) Real property taxes on a homestead owned and occupied, 76
or a homestead in a housing cooperative occupied, by a person to 77
whom division (A)(1) of this section applies shall be reduced for 78
each year for which an application for the reduction has been 79
approved. The reduction shall equal the greater of the reduction 80
granted for the tax year preceding the first tax year to which 81

this section applies pursuant to Section 803.06 of Am. Sub. H.B. 82
119 of the 127th general assembly, if the taxpayer received a 83
reduction for that preceding tax year, or the product of the 84
following: 85

~~(a)~~(i) Twenty-five thousand dollars of the true value of the 86
property in money; 87

~~(b)~~(ii) The assessment percentage established by the tax 88
commissioner under division (B) of section 5715.01 of the Revised 89
Code, not to exceed thirty-five per cent; 90

~~(c)~~(iii) The effective tax rate used to calculate the taxes 91
charged against the property for the current year, where 92
"effective tax rate" is defined as in section 323.08 of the 93
Revised Code; 94

~~(d)~~(iv) The quantity equal to one minus the sum of the 95
percentage reductions in taxes received by the property for the 96
current tax year under section 319.302 of the Revised Code and 97
division (B) of section 323.152 of the Revised Code. 98

(2) A homestead owned and occupied by a disabled veteran 99
shall be exempted from taxation. Real property taxes on a 100
homestead in a housing cooperative occupied by a disabled veteran 101
shall be reduced by the portion of taxes attributed to the 102
homestead under section 323.159 of the Revised Code. The exemption 103
and reduction under division (A)(2) of this section is in lieu of 104
the reduction in taxes under division (A)(1) of this section and 105
any reduction under section 323.158 of the Revised Code. The 106
exemption or reduction under division (A)(2) of this section 107
applies to only one homestead owned and occupied by a disabled 108
veteran. For the purposes of sections 323.153, 323.154, 323.155, 109
323.156, and 4503.064 of the Revised Code, the exemption under 110
division (A)(2) of this section is a reduction in taxes in the 111
amount of the current taxes that would have been charged and 112

payable against the homestead if the homestead had not been 113
exempted. 114

If a homestead is exempted from taxation under division 115
(A)(2) of this section for the year in which the disabled veteran 116
dies, and the disabled veteran is survived by a spouse who 117
occupied the homestead when the disabled veteran died and who 118
acquires ownership of the homestead or, in the case of a homestead 119
that is a unit in a housing cooperative, continues to occupy the 120
homestead, the exemption shall continue through the year in which 121
the surviving spouse dies, ceases to own or occupy the homestead, 122
or remarries. 123

(B) To provide a partial exemption, real property taxes on 124
any homestead, and manufactured home taxes on any manufactured or 125
mobile home on which a manufactured home tax is assessed pursuant 126
to division (D)(2) of section 4503.06 of the Revised Code, shall 127
be reduced for each year for which an application for the 128
reduction has been approved. The amount of the reduction shall 129
equal two and one-half per cent of the amount of taxes to be 130
levied on the homestead or the manufactured or mobile home after 131
applying section 319.301 of the Revised Code. 132

(C) The reductions and exemption granted by this section do 133
not apply to special assessments or respread of assessments levied 134
against the homestead, and if there is a transfer of ownership 135
subsequent to the filing of an application for a reduction in 136
taxes, such reductions are not forfeited for such year by virtue 137
of such transfer. 138

(D) The reductions in taxable value referred to in this 139
section shall be applied solely as a factor for the purpose of 140
computing the reduction of taxes under this section, and the 141
reductions and the exemption shall not affect the total value of 142
property in any subdivision or taxing district as listed and 143
assessed for taxation on the tax lists and duplicates, or any 144

direct or indirect limitations on indebtedness of a subdivision or 145
taxing district. If after application of sections 5705.31 and 146
5705.32 of the Revised Code, including the allocation of all 147
levies within the ten-mill limitation to debt charges to the 148
extent therein provided, there would be insufficient funds for 149
payment of debt charges not provided for by levies in excess of 150
the ten-mill limitation, the reduction of taxes provided for in 151
sections 323.151 to 323.159 of the Revised Code shall be 152
proportionately adjusted to the extent necessary to provide such 153
funds from levies within the ten-mill limitation. 154

(E) No reduction in taxes or exemption from taxation shall be 155
made ~~on the taxes due on~~ under this section for the homestead of 156
any person convicted of violating division (D) or (E) of section 157
323.153 of the Revised Code for a period of three years following 158
the conviction. 159

Sec. 323.153. (A) To obtain a reduction in real property 160
taxes under division (A) or (B) of section 323.152 of the Revised 161
Code or in manufactured home taxes under division (B) of section 162
323.152 of the Revised Code, the owner shall file an application 163
with the county auditor of the county in which the owner's 164
homestead is located. 165

To obtain a reduction in real property taxes under division 166
(A) of section 323.152 of the Revised Code, the occupant of a 167
homestead in a housing cooperative shall file an application with 168
the nonprofit corporation that owns and operates the housing 169
cooperative, in accordance with this paragraph. Not later than the 170
first day of March each year, the corporation shall obtain 171
applications from the county auditor's office and provide one to 172
each new occupant. Not later than the first day of May, any 173
occupant who may be eligible for a reduction in taxes under 174
division (A) of section 323.152 of the Revised Code shall submit 175

the completed application to the corporation. Not later than the 176
fifteenth day of May, the corporation shall file all completed 177
applications, and the information required by division (B) of 178
section 323.159 of the Revised Code, with the county auditor of 179
the county in which the occupants' homesteads are located. 180
Continuing applications shall be furnished to an occupant in the 181
manner provided in division (C)(4) of this section. 182

(1) An application for reduction based upon a physical 183
disability shall be accompanied by a certificate signed by a 184
physician, and an application for reduction based upon a mental 185
disability shall be accompanied by a certificate signed by a 186
physician or psychologist licensed to practice in this state, 187
attesting to the fact that the applicant is permanently and 188
totally disabled. The certificate shall be in a form that the tax 189
commissioner requires and shall include the definition of 190
permanently and totally disabled as set forth in section 323.151 191
of the Revised Code. An application for reduction based upon a 192
disability certified as permanent and total by a state or federal 193
agency having the function of so classifying persons shall be 194
accompanied by a certificate from that agency. An application by a 195
disabled veteran for the exemption under division (A)(2) of 196
section 323.152 of the Revised Code shall be accompanied by a 197
letter or other written confirmation from the United States 198
government or United States department of veterans affairs, or its 199
predecessor or successor agency, certifying that the veteran is 200
totally and permanently disabled from a service-connected 201
disability. 202

An application for a reduction under division (A) of section 203
323.152 of the Revised Code constitutes a continuing application 204
for a reduction in taxes for each year in which the dwelling is 205
the applicant's homestead. 206

(2) An application for a reduction in taxes under division 207

(B) of section 323.152 of the Revised Code shall be filed only if 208
the homestead or manufactured or mobile home was transferred in 209
the preceding year or did not qualify for and receive the 210
reduction in taxes under that division for the preceding tax year. 211
The application for homesteads transferred in the preceding year 212
shall be incorporated into any form used by the county auditor to 213
administer the tax law in respect to the conveyance of real 214
property pursuant to section 319.20 of the Revised Code or of used 215
manufactured homes or used mobile homes as defined in section 216
5739.0210 of the Revised Code. The owner of a manufactured or 217
mobile home who has elected under division (D)(4) of section 218
4503.06 of the Revised Code to be taxed under division (D)(2) of 219
that section for the ensuing year may file the application at the 220
time of making that election. The application shall contain a 221
statement that failure by the applicant to affirm on the 222
application that the dwelling on the property conveyed is the 223
applicant's homestead prohibits the owner from receiving the 224
reduction in taxes until a proper application is filed within the 225
period prescribed by division (A)(3) of this section. Such an 226
application constitutes a continuing application for a reduction 227
in taxes for each year in which the dwelling is the applicant's 228
homestead. 229

(3) Failure to receive a new application filed under division 230
(A)(1) or (2) or notification under division (C) of this section 231
after an application for reduction has been approved is 232
prima-facie evidence that the original applicant is entitled to 233
the reduction in taxes calculated on the basis of the information 234
contained in the original application. The original application 235
and any subsequent application, including any late application, 236
shall be in the form of a signed statement and shall be filed 237
after the first Monday in January and not later than the first 238
Monday in June. The original application and any subsequent 239
application for a reduction in real property taxes shall be filed 240

in the year for which the reduction is sought. The original 241
application and any subsequent application for a reduction in 242
manufactured home taxes shall be filed in the year preceding the 243
year for which the reduction is sought. The statement shall be on 244
a form, devised and supplied by the tax commissioner, which shall 245
require no more information than is necessary to establish the 246
applicant's eligibility for the reduction in taxes and the amount 247
of the reduction, and, except for homesteads that are units in a 248
housing cooperative, shall include an affirmation by the applicant 249
that ownership of the homestead was not acquired from a person, 250
other than the applicant's spouse, related to the owner by 251
consanguinity or affinity for the purpose of qualifying for the 252
real property or manufactured home tax reduction provided for in 253
division (A) or (B) of section 323.152 of the Revised Code. The 254
form shall contain a statement that conviction of willfully 255
falsifying information to obtain a reduction in taxes or failing 256
to comply with division (C) of this section results in the 257
revocation of the right to the reduction for a period of three 258
years. 259

(B) A late application for a tax reduction for the year 260
preceding the year in which an original application is filed, or 261
for a reduction in manufactured home taxes for the year in which 262
an original application is filed, may be filed with the original 263
application. If the county auditor determines the information 264
contained in the late application is correct, the auditor shall 265
determine the amount of the reduction in taxes to which the 266
applicant would have been entitled for the preceding tax year had 267
the applicant's application been timely filed and approved in that 268
year. 269

The amount of such reduction shall be treated by the auditor 270
as an overpayment of taxes by the applicant and shall be refunded 271
in the manner prescribed in section 5715.22 of the Revised Code 272

for making refunds of overpayments. On the first day of July of 273
each year, the county auditor shall certify the total amount of 274
the reductions in taxes made in the current year under this 275
division to the tax commissioner, who shall treat the full amount 276
thereof as a reduction in taxes for the preceding tax year and 277
shall make reimbursement to the county therefor in the manner 278
prescribed by section 323.156 of the Revised Code, from money 279
appropriated for that purpose. 280

(C)(1) If, in any year after an application has been filed 281
under division (A)(1) or (2) of this section, the owner does not 282
qualify for a reduction in taxes on the homestead or on the 283
manufactured or mobile home set forth on such application, the 284
owner shall notify the county auditor that the owner is not 285
qualified for a reduction in taxes. 286

(2) If, in any year after an application has been filed under 287
division (A) of this section, the occupant of a homestead in a 288
housing cooperative does not qualify for a reduction in taxes on 289
the homestead, the occupant shall notify the county auditor that 290
the occupant is not qualified for a reduction in taxes or file a 291
new application under division (A) of this section. 292

(3) If the county auditor or county treasurer discovers that 293
the owner of property not entitled to the reduction in taxes under 294
division (B) of section 323.152 of the Revised Code failed to 295
notify the county auditor as required by division (C)(1) of this 296
section, a charge shall be imposed against the property in the 297
amount by which taxes were reduced under that division for each 298
tax year the county auditor ascertains that the property was not 299
entitled to the reduction and was owned by the current owner. 300
Interest shall accrue in the manner prescribed by division (B) of 301
section 323.121 or division (G)(2) of section 4503.06 of the 302
Revised Code on the amount by which taxes were reduced for each 303
such tax year as if the reduction became delinquent taxes at the 304

close of the last day the second installment of taxes for that tax 305
year could be paid without penalty. The county auditor shall 306
notify the owner, by ordinary mail, of the charge, of the owner's 307
right to appeal the charge, and of the manner in which the owner 308
may appeal. The owner may appeal the imposition of the charge and 309
interest by filing an appeal with the county board of revision not 310
later than the last day prescribed for payment of real and public 311
utility property taxes under section 323.12 of the Revised Code 312
following receipt of the notice and occurring at least ninety days 313
after receipt of the notice. The appeal shall be treated in the 314
same manner as a complaint relating to the valuation or assessment 315
of real property under Chapter 5715. of the Revised Code. The 316
charge and any interest shall be collected as other delinquent 317
taxes. 318

(4) Each year during January, the county auditor shall 319
furnish by ordinary mail a continuing application to each person 320
receiving a reduction under division (A) of section 323.152 of the 321
Revised Code. The continuing application shall be used to report 322
changes in ownership, occupancy, disability, and other information 323
earlier furnished the auditor relative to the reduction in taxes 324
on the property. The continuing application shall be returned to 325
the auditor not later than the first Monday in June; provided, 326
that if such changes do not affect the status of the homestead 327
exemption or the amount of the reduction to which the owner is 328
entitled under division (A) of section 323.152 of the Revised Code 329
or to which the occupant is entitled under section 323.159 of the 330
Revised Code, the application does not need to be returned. 331

(5) Each year during February, the county auditor, except as 333
otherwise provided in this paragraph, shall furnish by ordinary 334
mail an original application to the owner, as of the first day of 335
January of that year, of a homestead or a manufactured or mobile 336

home that transferred during the preceding calendar year and that 337
qualified for and received a reduction in taxes under division (B) 338
of section 323.152 of the Revised Code for the preceding tax year. 339
In order to receive the reduction under that division, the owner 340
shall file the application with the county auditor not later than 341
the first Monday in June. If the application is not timely filed, 342
the auditor shall not grant a reduction in taxes for the homestead 343
for the current year, and shall notify the owner that the 344
reduction in taxes has not been granted, in the same manner 345
prescribed under section 323.154 of the Revised Code for 346
notification of denial of an application. Failure of an owner to 347
receive an application does not excuse the failure of the owner to 348
file an original application. The county auditor is not required 349
to furnish an application under this paragraph for any homestead 350
for which application has previously been made on a form 351
incorporated into any form used by the county auditor to 352
administer the tax law in respect to the conveyance of real 353
property or of used manufactured homes or used mobile homes, and 354
an owner who previously has applied on such a form is not required 355
to return an application furnished under this paragraph. 356

(D) No person shall knowingly make a false statement for the 357
purpose of obtaining a reduction in the person's real property or 358
manufactured home taxes under section 323.152 of the Revised Code. 359

(E) No person shall knowingly fail to notify the county 360
auditor of changes required by division (C) of this section that 361
have the effect of maintaining or securing a reduction in taxes 362
under section 323.152 of the Revised Code. 363

(F) No person shall knowingly make a false statement or 364
certification attesting to any person's physical or mental 365
condition for purposes of qualifying such person for tax relief 366
pursuant to sections 323.151 to 323.159 of the Revised Code. 367

Sec. 4503.065. (A) ~~This (1) Division (A) of this~~ section 368
applies to any of the following: 369

~~(1)(a)~~ An individual who is permanently and totally disabled; 370

~~(2)(b)~~ An individual who is sixty-five years of age or older; 371

~~(3)(c)~~ An individual who is the surviving spouse of a 372
deceased person who was permanently and totally disabled or 373
sixty-five years of age or older and who applied and qualified for 374
a reduction in assessable value under this section in the year of 375
death, provided the surviving spouse is at least fifty-nine but 376
not sixty-five or more years of age on the date the deceased 377
spouse dies. 378

~~(B)(2)~~ The manufactured home tax on a manufactured or mobile 379
home that is paid pursuant to division (C) of section 4503.06 of 380
the Revised Code and that is owned and occupied as a home by an 381
individual whose domicile is in this state and to whom this 382
section applies, shall be reduced for any tax year for which an 383
application for such reduction has been approved, provided the 384
individual did not acquire ownership from a person, other than the 385
individual's spouse, related by consanguinity or affinity for the 386
purpose of qualifying for the reduction. An owner includes a 387
settlor of a revocable or irrevocable inter vivos trust holding 388
the title to a manufactured or mobile home occupied by the settlor 389
as of right under the trust. 390

~~(1)(a)~~ For manufactured and mobile homes for which the tax 391
imposed by section 4503.06 of the Revised Code is computed under 392
division (D)(2) of that section, the reduction shall equal the 393
greater of the reduction granted for the tax year preceding the 394
first tax year to which this section applies pursuant to Section 395
803.06 of Am. Sub. H.B. 119 of the 127th general assembly, if the 396
taxpayer received a reduction for that preceding tax year, or the 397
product of the following: 398

~~(a)~~(i) Twenty-five thousand dollars of the true value of the property in money; 399
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~~(b)~~(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent; 401
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~~(c)~~(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code; 404
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~~(d)~~(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code. 408
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~~(2)~~(b) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal the greater of the reduction granted for the tax year preceding the first tax year to which this section applies pursuant to Section 803.06 of Am. Sub. H.B. 119 of the 127th general assembly, if the taxpayer received a reduction for that preceding tax year, or the product of the following: 412
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~~(a)~~(i) Twenty-five thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D)(1) of section 4503.06 of the Revised Code; 420
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~~(b)~~(ii) The percentage from the appropriate schedule in division (D)(1)(b) of section 4503.06 of the Revised Code; 424
425

~~(c)~~(iii) The assessment percentage of forty per cent used in division (D)(1)(b) of section 4503.06 of the Revised Code; 426
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~~(d)~~(iv) The tax rate of the taxing district in which the home 428

has its situs. 429

(B) A manufactured or mobile home owned and occupied as a 430
home by a disabled veteran, as defined in section 323.151 of the 431
Revised Code, shall be exempted from the manufactured home tax 432
imposed under division (C) of section 4503.06 of the Revised Code, 433
if the disabled veteran did not acquire ownership from a person, 434
other than the person's spouse, related by consanguinity or 435
affinity for the purpose of qualifying for the exemption. An owner 436
includes an owner within the meaning of division (A)(2) of this 437
section. The exemption under this division is in lieu of the 438
reduction in taxes under division (A) of this section and any 439
reduction under section 4503.0610 of the Revised Code. The 440
exemption under this division applies to only one manufactured or 441
mobile home owned and occupied by a disabled veteran. For the 442
purposes of sections 4503.064 to 4503.069 of the Revised Code, the 443
exemption under division (B) of this section is a reduction in 444
manufactured home taxes in the amount of the current manufactured 445
home taxes that would have been charged and payable against the 446
homestead if the homestead had not been exempted. 447

If a manufactured or mobile home is exempted from taxation 448
under this division for the year in which the disabled veteran 449
dies, and the disabled veteran is survived by a spouse who 450
occupied the home when the disabled veteran died and who acquires 451
ownership of the home, the exemption shall continue through the 452
year in which the surviving spouse dies, ceases to own or occupy 453
the manufactured or mobile home, or remarries. 454

(C) If the owner or the spouse of the owner of a manufactured 455
or mobile home is eligible for a homestead exemption on the land 456
upon which the home is located, the reduction to which the owner 457
or spouse is entitled under this section shall not exceed the 458
difference between the reduction to which the owner or spouse is 459
entitled under division (B) of this section and the amount of the 460

reduction under the homestead exemption. 461

(D) No reduction shall be made with respect to the home of 462
any person convicted of violating division (C) or (D) of section 463
4503.066 of the Revised Code for a period of three years following 464
the conviction. 465

Sec. 4503.066. (A)(1) To obtain a tax reduction under section 466
4503.065 of the Revised Code, the owner of the home shall file an 467
application with the county auditor of the county in which the 468
home is located. An application for reduction in taxes based upon 469
a physical disability shall be accompanied by a certificate signed 470
by a physician, and an application for reduction in taxes based 471
upon a mental disability shall be accompanied by a certificate 472
signed by a physician or psychologist licensed to practice in this 473
state. The certificate shall attest to the fact that the applicant 474
is permanently and totally disabled, shall be in a form that the 475
department of taxation requires, and shall include the definition 476
of totally and permanently disabled as set forth in section 477
4503.064 of the Revised Code. An application for reduction in 478
taxes based upon a disability certified as permanent and total by 479
a state or federal agency having the function of so classifying 480
persons shall be accompanied by a certificate from that agency. An 481
application by a disabled veteran for the exemption under division 482
(B) of section 4503.065 of the Revised Code shall be accompanied 483
by a letter or other written confirmation from the United States 484
government or United States department of veterans affairs, or its 485
predecessor or successor agency, certifying that the veteran is 486
totally and permanently disabled from a service-connected 487
disability. 488

(2) Each application shall constitute a continuing 489
application for a reduction in taxes for each year in which the 490
manufactured or mobile home is occupied by the applicant. Failure 491

to receive a new application or notification under division (B) of 492
this section after an application for reduction has been approved 493
is prima-facie evidence that the original applicant is entitled to 494
the reduction calculated on the basis of the information contained 495
in the original application. The original application and any 496
subsequent application shall be in the form of a signed statement 497
and shall be filed not later than the first Monday in June. The 498
statement shall be on a form, devised and supplied by the tax 499
commissioner, that shall require no more information than is 500
necessary to establish the applicant's eligibility for the 501
reduction in taxes and the amount of the reduction to which the 502
applicant is entitled. The form also shall contain a statement 503
that conviction of willfully falsifying information to obtain a 504
reduction in taxes or failing to comply with division (B) of this 505
section shall result in the revocation of the right to the 506
reduction for a period of three years. 507

(3) A late application for a reduction in taxes for the year 509
preceding the year for which an original application is filed may 510
be filed with an original application. If the auditor determines 511
that the information contained in the late application is correct, 512
the auditor shall determine both the amount of the reduction in 513
taxes to which the applicant would have been entitled for the 514
current tax year had the application been timely filed and 515
approved in the preceding year, and the amount the taxes levied 516
under section 4503.06 of the Revised Code for the current year 517
would have been reduced as a result of the reduction. When an 518
applicant is permanently and totally disabled on the first day of 519
January of the year in which the applicant files a late 520
application, the auditor, in making the determination of the 521
amounts of the reduction in taxes under division (A)(3) of this 522
section, is not required to determine that the applicant was 523
permanently and totally disabled on the first day of January of 524

the preceding year. 525

The amount of the reduction in taxes pursuant to a late 526
application shall be treated as an overpayment of taxes by the 527
applicant. The auditor shall credit the amount of the overpayment 528
against the amount of the taxes or penalties then due from the 529
applicant, and, at the next succeeding settlement, the amount of 530
the credit shall be deducted from the amount of any taxes or 531
penalties distributable to the county or any taxing unit in the 532
county that has received the benefit of the taxes or penalties 533
previously overpaid, in proportion to the benefits previously 534
received. If, after the credit has been made, there remains a 535
balance of the overpayment, or if there are no taxes or penalties 536
due from the applicant, the auditor shall refund that balance to 537
the applicant by a warrant drawn on the county treasurer in favor 538
of the applicant. The treasurer shall pay the warrant from the 539
general fund of the county. If there is insufficient money in the 540
general fund to make the payment, the treasurer shall pay the 541
warrant out of any undivided manufactured or mobile home taxes 542
subsequently received by the treasurer for distribution to the 543
county or taxing district in the county that received the benefit 544
of the overpaid taxes, in proportion to the benefits previously 545
received, and the amount paid from the undivided funds shall be 546
deducted from the money otherwise distributable to the county or 547
taxing district in the county at the next or any succeeding 548
distribution. At the next or any succeeding distribution after 549
making the refund, the treasurer shall reimburse the general fund 550
for any payment made from that fund by deducting the amount of 551
that payment from the money distributable to the county or other 552
taxing unit in the county that has received the benefit of the 553
taxes, in proportion to the benefits previously received. On the 554
second Monday in September of each year, the county auditor shall 555
certify the total amount of the reductions in taxes made in the 556
current year under division (A)(3) of this section to the tax 557

commissioner who shall treat that amount as a reduction in taxes 558
for the current tax year and shall make reimbursement to the 559
county of that amount in the manner prescribed in section 4503.068 560
of the Revised Code, from moneys appropriated for that purpose. 561

(B) If in any year for which an application for reduction in 562
taxes has been approved the owner no longer qualifies for the 563
reduction, the owner shall notify the county auditor that the 564
owner is not qualified for a reduction in taxes. 565

During January of each year, the county auditor shall furnish 566
each person whose application for reduction has been approved, by 567
ordinary mail, a form on which to report any changes in ownership, 568
occupancy, disability, and other information earlier furnished the 569
auditor relative to the application. 570

(C) No person shall knowingly make a false statement for the 571
purpose of obtaining a reduction in taxes under section 4503.065 572
of the Revised Code. 573

(D) No person shall knowingly fail to notify the county 574
auditor of any change required by division (B) of this section 575
that has the effect of maintaining or securing a reduction in 576
taxes under section 4503.065 of the Revised Code. 577

(E) No person shall knowingly make a false statement or 578
certification attesting to any person's physical or mental 579
condition for purposes of qualifying such person for tax relief 580
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 581

(F) Whoever violates division (C), (D), or (E) of this 582
section is guilty of a misdemeanor of the fourth degree. 583

Section 2. That existing sections 323.151, 323.152, 323.153, 584
4503.065, and 4503.066 of the Revised Code are hereby repealed. 585

Section 3. That the amendment by this act of sections 586

323.151, 323.152, 323.153, 4503.065, and 4503.066 of the Revised	587
Code applies to tax year 2010 and each tax year thereafter.	588