

**As Introduced**

**130th General Assembly  
Regular Session  
2013-2014**

**S. B. No. 180**

**Senator Gentile**

**Cosponsors: Senators Brown, Kearney, Sawyer, Schiavoni, Turner**

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**A B I L L**

To amend sections 323.151, 323.152, 323.153, 1  
4503.064, 4503.065, and 4503.066 of the Revised 2  
Code to extend eligibility for the homestead 3  
exemption to elderly or disabled homeowners who 4  
did not receive the exemption for 2013 and have 5  
\$30,000 or more in Ohio adjusted gross income. 6

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

**Section 1.** That sections 323.151, 323.152, 323.153, 4503.064, 7  
4503.065, and 4503.066 of the Revised Code be amended to read as 8  
follows: 9

**Sec. 323.151.** As used in sections 323.151 to 323.159 of the 10  
Revised Code: 11

(A)(1) "Homestead" means either of the following: 12

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

provided in section 323.152 of the Revised Code. 20

(b) A unit in a housing cooperative that is occupied as a 21  
home, but not owned, by an individual whose domicile is in this 22  
state. 23

(2) The homestead shall include so much of the land 24  
surrounding it, not exceeding one acre, as is reasonably necessary 25  
for the use of the dwelling or unit as a home. An owner includes a 26  
holder of one of the several estates in fee, a vendee in 27  
possession under a purchase agreement or a land contract, a 28  
mortgagor, a life tenant, one or more tenants with a right of 29  
survivorship, tenants in common, and a settlor of a revocable or 30  
irrevocable inter vivos trust holding the title to a homestead 31  
occupied by the settlor as of right under the trust. The tax 32  
commissioner shall adopt rules for the uniform classification and 33  
valuation of real property or portions of real property as 34  
homesteads. 35

(B) "Sixty-five years of age or older" means a person who has 36  
attained age sixty-four prior to the first day of January of the 37  
year of application for reduction in real estate taxes. 38

~~(C) "Total income" means Ohio adjusted gross income of the 39  
owner and the owner's spouse for the year preceding the year in 40  
which application for a reduction in taxes is made, as determined 41  
under division (A) of section 5747.01 of the Revised Code. 42~~

~~(D) "Permanently and totally disabled" means a person who 43  
has, on the first day of January of the year of application for 44  
reduction in real estate taxes, some impairment in body or mind 45  
that makes the person unable to work at any substantially 46  
remunerative employment that the person is reasonably able to 47  
perform and that will, with reasonable probability, continue for 48  
an indefinite period of at least twelve months without any present 49  
indication of recovery therefrom or has been certified as 50~~

permanently and totally disabled by a state or federal agency 51  
having the function of so classifying persons. 52

~~(E)~~(D) "Housing cooperative" means a housing complex of at 53  
least two units that is owned and operated by a nonprofit 54  
corporation that issues a share of the corporation's stock to an 55  
individual, entitling the individual to live in a unit of the 56  
complex, and collects a monthly maintenance fee from the 57  
individual to maintain, operate, and pay the taxes of the complex. 58

**Sec. 323.152.** In addition to the reduction in taxes required 59  
under section 319.302 of the Revised Code, taxes shall be reduced 60  
as provided in divisions (A) and (B) of this section. 61

(A)(1) Division (A) of this section applies to any of the 62  
following persons: 63

(a) A person who is permanently and totally disabled; 64

(b) A person who is sixty-five years of age or older; 65

(c) A person who is the surviving spouse of a deceased person 66  
who was permanently and totally disabled or sixty-five years of 67  
age or older and who applied and qualified for a reduction in 68  
taxes under this division in the year of death, provided the 69  
surviving spouse is at least fifty-nine but not sixty-five or more 70  
years of age on the date the deceased spouse dies. 71

(2) Real property taxes on a homestead owned and occupied, or 72  
a homestead in a housing cooperative occupied, by a person to whom 73  
division (A) of this section applies shall be reduced for each 74  
year for which an application for the reduction has been approved. 75  
The reduction shall equal one of the following amounts, as 76  
applicable to the person: 77

(a) If the person received a reduction under division (A) of 78  
this section for tax year 2006, the greater of the reduction for 79  
that tax year or the amount computed under division (A)~~(3)~~(2)(b) 80

of this section; 81

~~(b) If the person received a reduction under division (A) of this section for tax year 2013 or under section 4503.066 of the Revised Code for tax year 2014, the amount computed under division (A)(3) of this section. For purposes of divisions (A)(2)(b) and (c) of this section, a person receives a reduction under division (A) of this section or under section 4503.065 of the Revised Code for tax year 2013 or 2014, respectively, if the person files a late application for that respective tax year that is approved by the county auditor under section 323.153 or 4503.066 of the Revised Code.~~ 82  
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~~(c) If the person did not receive a reduction under division (A) of this section or under section 4503.066 of the Revised Code for tax year 2013 and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A)(4) of this section, the amount computed under division (A)(3) of this section.~~ 92  
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~~(3) The amount of the reduction under division (A)(3) of this section equals the product of the following:~~ 98  
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~~(a)(i) Twenty-five thousand dollars of the true value of the property in money;~~ 100  
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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;~~ 102  
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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;~~ 105  
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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~~ 109  
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division (B) of section 323.152 of the Revised Code. 112

~~(4) Each calendar year, the tax commissioner shall adjust the 113  
total income threshold described in division (A)(2)(c) of this 114  
section by completing the following calculations in September of 115  
each year: 116~~

~~(a) Determine the percentage increase in the gross domestic 117  
product deflator determined by the bureau of economic analysis of 118  
the United States department of commerce from the first day of 119  
January of the preceding calendar year to the last day of December 120  
of the preceding calendar year; 121~~

~~(b) Multiply that percentage increase by the total income 122  
threshold for the current tax year; 123~~

~~(c) Add the resulting product to the total income threshold 124  
for the current tax year; 125~~

~~(d) Round the resulting sum to the nearest multiple of one 126  
hundred dollars. 127~~

~~The commissioner shall certify the amount resulting from the 128  
adjustment to each county auditor not later than the first day of 129  
December each year. The certified amount applies to the following 130  
tax year for persons described in division (A)(2)(c) of this 131  
section. The commissioner shall not make the adjustment in any 132  
calendar year in which the amount resulting from the adjustment 133  
would be less than the total income threshold for the current tax 134  
year. 135~~

(B) To provide a partial exemption, real property taxes on 136  
any homestead, and manufactured home taxes on any manufactured or 137  
mobile home on which a manufactured home tax is assessed pursuant 138  
to division (D)(2) of section 4503.06 of the Revised Code, shall 139  
be reduced for each year for which an application for the 140  
reduction has been approved. The amount of the reduction shall 141  
equal two and one-half per cent of the amount of taxes to be 142

levied by qualifying levies on the homestead or the manufactured 143  
or mobile home after applying section 319.301 of the Revised Code. 144  
For the purposes of this division, "qualifying levy" has the same 145  
meaning as in section 319.302 of the Revised Code. 146

(C) The reductions granted by this section do not apply to 147  
special assessments or respread of assessments levied against the 148  
homestead, and if there is a transfer of ownership subsequent to 149  
the filing of an application for a reduction in taxes, such 150  
reductions are not forfeited for such year by virtue of such 151  
transfer. 152

(D) The reductions in taxable value referred to in this 153  
section shall be applied solely as a factor for the purpose of 154  
computing the reduction of taxes under this section and shall not 155  
affect the total value of property in any subdivision or taxing 156  
district as listed and assessed for taxation on the tax lists and 157  
duplicates, or any direct or indirect limitations on indebtedness 158  
of a subdivision or taxing district. If after application of 159  
sections 5705.31 and 5705.32 of the Revised Code, including the 160  
allocation of all levies within the ten-mill limitation to debt 161  
charges to the extent therein provided, there would be 162  
insufficient funds for payment of debt charges not provided for by 163  
levies in excess of the ten-mill limitation, the reduction of 164  
taxes provided for in sections 323.151 to 323.159 of the Revised 165  
Code shall be proportionately adjusted to the extent necessary to 166  
provide such funds from levies within the ten-mill limitation. 167

(E) No reduction shall be made on the taxes due on the 168  
homestead of any person convicted of violating division (D) or (E) 169  
of section 323.153 of the Revised Code for a period of three years 170  
following the conviction. 171

**Sec. 323.153.** (A) To obtain a reduction in real property 172  
taxes under division (A) or (B) of section 323.152 of the Revised 173

Code or in manufactured home taxes under division (B) of section 174  
323.152 of the Revised Code, the owner shall file an application 175  
with the county auditor of the county in which the owner's 176  
homestead is located. 177

To obtain a reduction in real property taxes under division 178  
(A) of section 323.152 of the Revised Code, the occupant of a 179  
homestead in a housing cooperative shall file an application with 180  
the nonprofit corporation that owns and operates the housing 181  
cooperative, in accordance with this paragraph. Not later than the 182  
first day of March each year, the corporation shall obtain 183  
applications from the county auditor's office and provide one to 184  
each new occupant. Not later than the first day of May, any 185  
occupant who may be eligible for a reduction in taxes under 186  
division (A) of section 323.152 of the Revised Code shall submit 187  
the completed application to the corporation. Not later than the 188  
fifteenth day of May, the corporation shall file all completed 189  
applications, and the information required by division (B) of 190  
section 323.159 of the Revised Code, with the county auditor of 191  
the county in which the occupants' homesteads are located. 192  
Continuing applications shall be furnished to an occupant in the 193  
manner provided in division (C)(4) of this section. 194

(1) An application for reduction based upon a physical 195  
disability shall be accompanied by a certificate signed by a 196  
physician, and an application for reduction based upon a mental 197  
disability shall be accompanied by a certificate signed by a 198  
physician or psychologist licensed to practice in this state, 199  
attesting to the fact that the applicant is permanently and 200  
totally disabled. The certificate shall be in a form that the tax 201  
commissioner requires and shall include the definition of 202  
permanently and totally disabled as set forth in section 323.151 203  
of the Revised Code. An application for reduction based upon a 204  
disability certified as permanent and total by a state or federal 205

agency having the function of so classifying persons shall be 206  
accompanied by a certificate from that agency. 207

An application for a reduction under division (A) of section 208  
323.152 of the Revised Code constitutes a continuing application 209  
for a reduction in taxes for each year in which the dwelling is 210  
the applicant's homestead. 211

(2) An application for a reduction in taxes under division 212  
(B) of section 323.152 of the Revised Code shall be filed only if 213  
the homestead or manufactured or mobile home was transferred in 214  
the preceding year or did not qualify for and receive the 215  
reduction in taxes under that division for the preceding tax year. 216  
The application for homesteads transferred in the preceding year 217  
shall be incorporated into any form used by the county auditor to 218  
administer the tax law in respect to the conveyance of real 219  
property pursuant to section 319.20 of the Revised Code or of used 220  
manufactured homes or used mobile homes as defined in section 221  
5739.0210 of the Revised Code. The owner of a manufactured or 222  
mobile home who has elected under division (D)(4) of section 223  
4503.06 of the Revised Code to be taxed under division (D)(2) of 224  
that section for the ensuing year may file the application at the 225  
time of making that election. The application shall contain a 226  
statement that failure by the applicant to affirm on the 227  
application that the dwelling on the property conveyed is the 228  
applicant's homestead prohibits the owner from receiving the 229  
reduction in taxes until a proper application is filed within the 230  
period prescribed by division (A)(3) of this section. Such an 231  
application constitutes a continuing application for a reduction 232  
in taxes for each year in which the dwelling is the applicant's 233  
homestead. 234

(3) Failure to receive a new application filed under division 235  
(A)(1) or (2) or notification under division (C) of this section 236  
after an application for reduction has been approved is 237



prima-facie evidence that the original applicant is entitled to 238  
the reduction in taxes calculated on the basis of the information 239  
contained in the original application. The original application 240  
and any subsequent application, including any late application, 241  
shall be in the form of a signed statement and shall be filed 242  
after the first Monday in January and not later than the first 243  
Monday in June. The original application and any subsequent 244  
application for a reduction in real property taxes shall be filed 245  
in the year for which the reduction is sought. The original 246  
application and any subsequent application for a reduction in 247  
manufactured home taxes shall be filed in the year preceding the 248  
year for which the reduction is sought. The statement shall be on 249  
a form, devised and supplied by the tax commissioner, which shall 250  
require no more information than is necessary to establish the 251  
applicant's eligibility for the reduction in taxes and the amount 252  
of the reduction, and, except for homesteads that are units in a 253  
housing cooperative, shall include an affirmation by the applicant 254  
that ownership of the homestead was not acquired from a person, 255  
other than the applicant's spouse, related to the owner by 256  
consanguinity or affinity for the purpose of qualifying for the 257  
real property or manufactured home tax reduction provided for in 258  
division (A) or (B) of section 323.152 of the Revised Code. The 259  
form shall contain a statement that conviction of willfully 260  
falsifying information to obtain a reduction in taxes or failing 261  
to comply with division (C) of this section results in the 262  
revocation of the right to the reduction for a period of three 263  
years. ~~In the case of an application for a reduction in taxes for~~ 264  
~~persons described in division (A)(2)(c) of section 323.152 of the~~ 265  
~~Revised Code, the form shall contain a statement that signing the~~ 266  
~~application constitutes a delegation of authority by the applicant~~ 267  
~~to the tax commissioner or the county auditor, individually or in~~ 268  
~~consultation with each other, to examine any tax or financial~~ 269  
~~records relating to the income of the applicant as stated on the~~ 270

~~application for the purpose of determining eligibility for the 271  
exemption or a possible violation of division (D) or (E) of this 272  
section. 273~~

(B) A late application for a tax reduction for the year 274  
preceding the year in which an original application is filed, or 275  
for a reduction in manufactured home taxes for the year in which 276  
an original application is filed, may be filed with the original 277  
application. If the county auditor determines the information 278  
contained in the late application is correct, the auditor shall 279  
determine the amount of the reduction in taxes to which the 280  
applicant would have been entitled for the preceding tax year had 281  
the applicant's application been timely filed and approved in that 282  
year. 283

The amount of such reduction shall be treated by the auditor 284  
as an overpayment of taxes by the applicant and shall be refunded 285  
in the manner prescribed in section 5715.22 of the Revised Code 286  
for making refunds of overpayments. On the first day of July of 287  
each year, the county auditor shall certify the total amount of 288  
the reductions in taxes made in the current year under this 289  
division to the tax commissioner, who shall treat the full amount 290  
thereof as a reduction in taxes for the preceding tax year and 291  
shall make reimbursement to the county therefor in the manner 292  
prescribed by section 323.156 of the Revised Code, from money 293  
appropriated for that purpose. 294

(C)(1) If, in any year after an application has been filed 295  
under division (A)(1) or (2) of this section, the owner does not 296  
qualify for a reduction in taxes on the homestead or on the 297  
manufactured or mobile home set forth on such application, the 298  
owner shall notify the county auditor that the owner is not 299  
qualified for a reduction in taxes. 300

(2) If, in any year after an application has been filed under 301  
division (A)(1) of this section, the occupant of a homestead in a 302

housing cooperative does not qualify for a reduction in taxes on 303  
the homestead, the occupant shall notify the county auditor that 304  
the occupant is not qualified for a reduction in taxes or file a 305  
new application under division (A)(1) of this section. 306

(3) If the county auditor or county treasurer discovers that 307  
the owner of property not entitled to the reduction in taxes under 308  
division (B) of section 323.152 of the Revised Code failed to 309  
notify the county auditor as required by division (C)(1) of this 310  
section, a charge shall be imposed against the property in the 311  
amount by which taxes were reduced under that division for each 312  
tax year the county auditor ascertains that the property was not 313  
entitled to the reduction and was owned by the current owner. 314  
Interest shall accrue in the manner prescribed by division (B) of 315  
section 323.121 or division (G)(2) of section 4503.06 of the 316  
Revised Code on the amount by which taxes were reduced for each 317  
such tax year as if the reduction became delinquent taxes at the 318  
close of the last day the second installment of taxes for that tax 319  
year could be paid without penalty. The county auditor shall 320  
notify the owner, by ordinary mail, of the charge, of the owner's 321  
right to appeal the charge, and of the manner in which the owner 322  
may appeal. The owner may appeal the imposition of the charge and 323  
interest by filing an appeal with the county board of revision not 324  
later than the last day prescribed for payment of real and public 325  
utility property taxes under section 323.12 of the Revised Code 326  
following receipt of the notice and occurring at least ninety days 327  
after receipt of the notice. The appeal shall be treated in the 328  
same manner as a complaint relating to the valuation or assessment 329  
of real property under Chapter 5715. of the Revised Code. The 330  
charge and any interest shall be collected as other delinquent 331  
taxes. 332

(4) Each year during January, the county auditor shall 333  
furnish by ordinary mail a continuing application to each person 334

receiving a reduction under division (A) of section 323.152 of the Revised Code. The continuing application shall be used to report changes in ~~total income~~, ownership, occupancy, disability, and other information earlier furnished the auditor relative to the reduction in taxes on the property. The continuing application shall be returned to the auditor not later than the first Monday in June; provided, that if such changes do not affect the status of the homestead exemption or the amount of the reduction to which the owner is entitled under division (A) of section 323.152 of the Revised Code or to which the occupant is entitled under section 323.159 of the Revised Code, the application does not need to be returned.

(5) Each year during February, the county auditor, except as otherwise provided in this paragraph, shall furnish by ordinary mail an original application to the owner, as of the first day of January of that year, of a homestead or a manufactured or mobile home that transferred during the preceding calendar year and that qualified for and received a reduction in taxes under division (B) of section 323.152 of the Revised Code for the preceding tax year. In order to receive the reduction under that division, the owner shall file the application with the county auditor not later than the first Monday in June. If the application is not timely filed, the auditor shall not grant a reduction in taxes for the homestead for the current year, and shall notify the owner that the reduction in taxes has not been granted, in the same manner prescribed under section 323.154 of the Revised Code for notification of denial of an application. Failure of an owner to receive an application does not excuse the failure of the owner to file an original application. The county auditor is not required to furnish an application under this paragraph for any homestead for which application has previously been made on a form incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real

property or of used manufactured homes or used mobile homes, and 368  
an owner who previously has applied on such a form is not required 369  
to return an application furnished under this paragraph. 370

(D) No person shall knowingly make a false statement for the 371  
purpose of obtaining a reduction in the person's real property or 372  
manufactured home taxes under section 323.152 of the Revised Code. 373

(E) No person shall knowingly fail to notify the county 374  
auditor of changes required by division (C) of this section that 375  
have the effect of maintaining or securing a reduction in taxes 376  
under section 323.152 of the Revised Code. 377

(F) No person shall knowingly make a false statement or 378  
certification attesting to any person's physical or mental 379  
condition for purposes of qualifying such person for tax relief 380  
pursuant to sections 323.151 to 323.159 of the Revised Code. 381

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 382  
the Revised Code: 383

(A) "Sixty-five years of age or older" means a person who 384  
will be age sixty-five or older in the calendar year following the 385  
year of application for reduction in the assessable value of the 386  
person's manufactured or mobile home. 387

(B) "Permanently and totally disabled" means a person who, on 388  
the first day of January of the year of application, including 389  
late application, for reduction in the assessable value of a 390  
manufactured or mobile home, has some impairment in body or mind 391  
that makes the person unable to work at any substantially 392  
remunerative employment which the person is reasonably able to 393  
perform and which will, with reasonable probability, continue for 394  
an indefinite period of at least twelve months without any present 395  
indication of recovery therefrom or has been certified as 396  
permanently and totally disabled by a state or federal agency 397

having the function of so classifying persons. 398

(C) "Homestead exemption" means the reduction in taxes 399  
allowed under division (A) of section 323.152 of the Revised Code 400  
for the year in which an application is filed under section 401  
4503.066 of the Revised Code. 402

(D) "Manufactured home" has the meaning given in division 403  
(C)(4) of section 3781.06 of the Revised Code, and includes a 404  
structure consisting of two manufactured homes that were purchased 405  
either together or separately and are combined to form a single 406  
dwelling, but does not include a manufactured home that is taxed 407  
as real property pursuant to division (B) of section 4503.06 of 408  
the Revised Code. 409

(E) "Mobile home" has the meaning given in division (O) of 410  
section 4501.01 of the Revised Code and includes a structure 411  
consisting of two mobile homes that were purchased together or 412  
separately and combined to form a single dwelling, but does not 413  
include a mobile home that is taxed as real property pursuant to 414  
division (B) of section 4503.06 of the Revised Code. 415

(F) "Late application" means an application filed with an 416  
original application under division (A)(3) of section 4503.066 of 417  
the Revised Code. 418

~~(G) "Total income" has the same meaning as in section 323.151 419  
of the Revised Code. 420~~

**Sec. 4503.065.** (A) This section applies to any of the 421  
following persons: 422

(1) An individual who is permanently and totally disabled; 423

(2) An individual who is sixty-five years of age or older; 424

(3) An individual who is the surviving spouse of a deceased 425  
person who was permanently and totally disabled or sixty-five 426  
years of age or older and who applied and qualified for a 427

reduction in assessable value under this section in the year of 428  
death, provided the surviving spouse is at least fifty-nine but 429  
not sixty-five or more years of age on the date the deceased 430  
spouse dies. 431

(B) The manufactured home tax on a manufactured or mobile 432  
home that is paid pursuant to division (C) of section 4503.06 of 433  
the Revised Code and that is owned and occupied as a home by an 434  
individual whose domicile is in this state and to whom this 435  
section applies, shall be reduced for any tax year for which an 436  
application for such reduction has been approved, provided the 437  
individual did not acquire ownership from a person, other than the 438  
individual's spouse, related by consanguinity or affinity for the 439  
purpose of qualifying for the reduction. An owner includes a 440  
settlor of a revocable or irrevocable inter vivos trust holding 441  
the title to a manufactured or mobile home occupied by the settlor 442  
as of right under the trust. 443

(1) For manufactured and mobile homes for which the tax 444  
imposed by section 4503.06 of the Revised Code is computed under 445  
division (D)(2) of that section, the reduction shall equal one of 446  
the following amounts, as applicable to the person: 447

(a) If the person received a reduction under this section for 448  
tax year 2007, the greater of the reduction for that tax year or 449  
the amount computed under division (B)~~(2)~~(1)(b) of this section; 450

~~(b) If the person received a reduction under this section for 451  
tax year 2014 or under division (A) of section 323.152 of the 452  
Revised Code for tax year 2013, the amount computed under division 453  
(B)(2) of this section. For purposes of divisions (B)(1)(b) and 454  
(c) of this section, a person receives a reduction under this 455  
section or division (A) of section 323.152 of the Revised Code for 456  
tax year 2014 or 2013, respectively, if the person files a late 457  
application for that respective tax year that is approved by the 458  
county auditor under section 4503.066 or 323.153 of the Revised 459~~

Code. 460

~~(c) If the person did not receive a reduction under this section for tax year 2014 or under division (A) of section 323.152 of the Revised Code for tax year 2013 and the person's total income does not exceed thirty thousand dollars, as adjusted under division (B)(5) of this section, the amount computed under division (B)(2) of this section.~~ 461-466

~~(2) The amount of the reduction under division (B)(2) of this section equals the product of the following:~~ 467-468

~~(a)(i) Twenty-five thousand dollars of the true value of the property in money;~~ 469-470

~~(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;~~ 471-473

~~(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;~~ 474-477

~~(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.~~ 478-481

~~(3)(2) 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 one of the following amounts, as applicable to the person:~~ 482-485

(a) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (B)~~(4)~~(2)(b) of this section; 486-488

~~(b) If the person received a reduction under this section for~~ 489



~~tax year 2014 or under division (A) of section 323.152 of the Revised Code for tax year 2013, the amount computed under division (B)(4) of this section. For purposes of divisions (B)(3)(b) and (c) of this section, a person receives a reduction under this section or under division (A) of section 323.152 of the Revised Code for tax year 2014 or 2013, respectively, if the person files a late application for a refund of overpayments for that respective tax year that is approved by the county auditor under section 4503.066 of the Revised Code.~~

~~(c) If the person did not receive a reduction under this section for tax year 2014 or under division (A) of section 323.152 of the Revised Code for tax year 2013 and the person's total income does not exceed thirty thousand dollars, as adjusted under division (B)(5) of this section, the amount computed under division (B)(4) of this section.~~

~~(4) The amount of the reduction under division (B)(4) of this section equals the product of the following:~~

~~(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;~~

~~(b)(ii) The percentage from the appropriate schedule in division (D)(1)(b) of section 4503.06 of the Revised Code;~~

~~(c)(iii) The assessment percentage of forty per cent used in division (D)(1)(b) of section 4503.06 of the Revised Code;~~

~~(d)(iv) The tax rate of the taxing district in which the home has its situs.~~

~~(5) Each calendar year, the tax commissioner shall adjust the income threshold described in divisions (B)(1)(c) and (B)(3)(c) of this section by completing the following calculations in September of each year:~~

~~(a) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;~~ 521  
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~~(b) Multiply that percentage increase by the total income threshold for the ensuing tax year;~~ 526  
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~~(c) Add the resulting product to the total income threshold for the ensuing tax year;~~ 528  
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~~(d) Round the resulting sum to the nearest multiple of one hundred dollars.~~ 530  
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~~The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold for the ensuing tax year.~~ 532  
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(C) If the owner or the spouse of the owner of a manufactured or mobile home is eligible for a homestead exemption on the land upon which the home is located, the reduction to which the owner or spouse is entitled under this section shall not exceed the difference between the reduction to which the owner or spouse is entitled under division (B) of this section and the amount of the reduction under the homestead exemption. 539  
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(D) No reduction shall be made with respect to the home of any person convicted of violating division (C) or (D) of section 4503.066 of the Revised Code for a period of three years following the conviction. 546  
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**Sec. 4503.066.** (A)(1) To obtain a tax reduction under section 550

4503.065 of the Revised Code, the owner of the home shall file an application with the county auditor of the county in which the home is located. An application for reduction in taxes based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction in taxes based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state. The certificate shall attest to the fact that the applicant is permanently and totally disabled, shall be in a form that the department of taxation requires, and shall include the definition of totally and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in taxes based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency.

(2) Each application shall constitute a continuing application for a reduction in taxes for each year in which the manufactured or mobile home is occupied by the applicant. Failure to receive a new application or notification under division (B) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction calculated on the basis of the information contained in the original application. The original application and any subsequent application shall be in the form of a signed statement and shall be filed not later than the first Monday in June. The statement shall be on a form, devised and supplied by the tax commissioner, that shall require no more information than is necessary to establish the applicant's eligibility for the reduction in taxes and the amount of the reduction to which the applicant is entitled. ~~The form shall contain a statement that signing such application constitutes a delegation of authority by the applicant to the tax commissioner or the county auditor,~~

~~individually or in consultation with each other, to examine any~~ 584  
~~tax or financial records that relate to the income of the~~ 585  
~~applicant as stated on the application for the purpose of~~ 586  
~~determining eligibility under, or possible violation of, division~~ 587  
~~(C) or (D) of this section.~~ The form also shall contain a 588  
statement that conviction of willfully falsifying information to 589  
obtain a reduction in taxes or failing to comply with division (B) 590  
of this section shall result in the revocation of the right to the 591  
reduction for a period of three years. 592

(3) A late application for a reduction in taxes for the year 593  
preceding the year for which an original application is filed may 594  
be filed with an original application. If the auditor determines 595  
that the information contained in the late application is correct, 596  
the auditor shall determine both the amount of the reduction in 597  
taxes to which the applicant would have been entitled for the 598  
current tax year had the application been timely filed and 599  
approved in the preceding year, and the amount the taxes levied 600  
under section 4503.06 of the Revised Code for the current year 601  
would have been reduced as a result of the reduction. When an 602  
applicant is permanently and totally disabled on the first day of 603  
January of the year in which the applicant files a late 604  
application, the auditor, in making the determination of the 605  
amounts of the reduction in taxes under division (A)(3) of this 606  
section, is not required to determine that the applicant was 607  
permanently and totally disabled on the first day of January of 608  
the preceding year. 609

The amount of the reduction in taxes pursuant to a late 610  
application shall be treated as an overpayment of taxes by the 611  
applicant. The auditor shall credit the amount of the overpayment 612  
against the amount of the taxes or penalties then due from the 613  
applicant, and, at the next succeeding settlement, the amount of 614  
the credit shall be deducted from the amount of any taxes or 615

penalties distributable to the county or any taxing unit in the 616  
county that has received the benefit of the taxes or penalties 617  
previously overpaid, in proportion to the benefits previously 618  
received. If, after the credit has been made, there remains a 619  
balance of the overpayment, or if there are no taxes or penalties 620  
due from the applicant, the auditor shall refund that balance to 621  
the applicant by a warrant drawn on the county treasurer in favor 622  
of the applicant. The treasurer shall pay the warrant from the 623  
general fund of the county. If there is insufficient money in the 624  
general fund to make the payment, the treasurer shall pay the 625  
warrant out of any undivided manufactured or mobile home taxes 626  
subsequently received by the treasurer for distribution to the 627  
county or taxing district in the county that received the benefit 628  
of the overpaid taxes, in proportion to the benefits previously 629  
received, and the amount paid from the undivided funds shall be 630  
deducted from the money otherwise distributable to the county or 631  
taxing district in the county at the next or any succeeding 632  
distribution. At the next or any succeeding distribution after 633  
making the refund, the treasurer shall reimburse the general fund 634  
for any payment made from that fund by deducting the amount of 635  
that payment from the money distributable to the county or other 636  
taxing unit in the county that has received the benefit of the 637  
taxes, in proportion to the benefits previously received. On the 638  
second Monday in September of each year, the county auditor shall 639  
certify the total amount of the reductions in taxes made in the 640  
current year under division (A)(3) of this section to the tax 641  
commissioner who shall treat that amount as a reduction in taxes 642  
for the current tax year and shall make reimbursement to the 643  
county of that amount in the manner prescribed in section 4503.068 644  
of the Revised Code, from moneys appropriated for that purpose. 645

(B) If in any year for which an application for reduction in 646  
taxes has been approved the owner no longer qualifies for the 647  
reduction, the owner shall notify the county auditor that the 648

owner is not qualified for a reduction in taxes. 649

During January of each year, the county auditor shall furnish 650  
each person whose application for reduction has been approved, by 651  
ordinary mail, a form on which to report any changes in ~~total~~ 652  
~~income~~, ownership, occupancy, disability, and other information 653  
earlier furnished the auditor relative to the application. ~~The~~ 654  
~~form shall be completed and returned to the auditor not later than~~ 655  
~~the first Monday in June if the changes would affect the person's~~ 656  
~~eligibility for the reduction.~~ 657

(C) No person shall knowingly make a false statement for the 658  
purpose of obtaining a reduction in taxes under section 4503.065 659  
of the Revised Code. 660

(D) No person shall knowingly fail to notify the county 661  
auditor of any change required by division (B) of this section 662  
that has the effect of maintaining or securing a reduction in 663  
taxes under section 4503.065 of the Revised Code. 664

(E) No person shall knowingly make a false statement or 665  
certification attesting to any person's physical or mental 666  
condition for purposes of qualifying such person for tax relief 667  
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 668

(F) Whoever violates division (C), (D), or (E) of this 669  
section is guilty of a misdemeanor of the fourth degree. 670

**Section 2.** That existing sections 323.151, 323.152, 323.153, 671  
4503.064, 4503.065, and 4503.066 of the Revised Code are hereby 672  
repealed. 673

**Section 3.** The amendment by this act of sections 323.151, 674  
323.152, 323.153, 4503.064, 4503.065, and 4503.066 of the Revised 675  
Code applies to all property taxes charged and payable after 676  
January 1, 2013. 677