

As Introduced

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

H. B. No. 1

Representative Mathews

A BILL

To amend sections 319.30, 319.301, 321.24, 323.08,
323.152, 323.153, 323.155, 323.158, 718.83,
3354.24, 3354.25, 4503.06, 4503.065, 4503.066,
5703.021, 5703.80, 5709.92, 5709.93, 5713.01,
5715.01, 5715.19, 5715.24, 5715.30, 5747.02,
5747.03, and 5751.20 and to repeal section
319.302 of the Revised Code to modify the law
regarding property taxation and income tax
rates.

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

Section 1. That sections 319.30, 319.301, 321.24, 323.08,
323.152, 323.153, 323.155, 323.158, 718.83, 3354.24, 3354.25,
4503.06, 4503.065, 4503.066, 5703.021, 5703.80, 5709.92,
5709.93, 5713.01, 5715.01, 5715.19, 5715.24, 5715.30, 5747.02,
5747.03, and 5751.20 of the Revised Code be amended to read as
follows:

Sec. 319.30. (A) After receiving from officers and
authorities empowered to determine the rates or amounts of taxes
to be levied for the various purposes authorized by law,
statements of the rates and sums to be levied for the current

year, the county auditor shall proceed to determine the sums to 20
be levied upon each tract and lot of real property, adding, 21
except as provided under section 319.48 of the Revised Code for 22
tracts and lots on the real property tax suspension list, the 23
taxes of any previous year that have been omitted or that are 24
delinquent, including the penalties and interest thereon, and 25
upon the amount of public utility property listed on the general 26
tax list and duplicate in the county, in the name of each public 27
utility, which shall be assessed equally on all property subject 28
to such taxes, and entered in one or more columns, in such 29
manner and form as the tax commissioner prescribes. The auditor 30
shall enter as separate items any interest required to be so 31
entered under division (B) (1), (2), or (3) of section 323.121 of 32
the Revised Code. 33

(B) If a taxing authority or unit has not certified the 34
necessary levies to the county auditor by the time prescribed by 35
section 5705.34 of the Revised Code and an appeal of an action 36
of the budget commission with respect to the tax rate of that 37
authority or unit has been initiated under section 5705.341 or 38
5705.37 of the Revised Code but a final determination has not 39
been made, the county auditor, in order to avoid a delay in the 40
preparation of the tax list and duplicate, may proceed under 41
division (A) of this section, using in lieu of the rate of tax 42
to be levied for such authority or unit for any levy that has 43
not been so certified, the estimated rate certified to the 44
taxing authority or unit under section 5705.34 of the Revised 45
Code. If as a result of the appeal the tax rate certified to the 46
county auditor is not the same as the estimated rate used to 47
determine the sums to be levied, the auditor shall proceed in 48
the manner prescribed by this section and ~~sections~~ section 49
319.301 ~~and 319.302~~ of the Revised Code to determine the correct 50

amount of taxes to be levied, charged, and payable for the year. 51
If the correct amount of taxes charged and payable after the 52
determination is complete is greater than or less than the taxes 53
charged and payable as shown on the tax list and duplicate, a 54
clerical error shall be deemed to have occurred in the 55
preparation of the tax list and duplicate, and the auditor shall 56
proceed in the manner prescribed by section 319.35 of the 57
Revised Code. 58

(C) Notwithstanding section 2723.01 of the Revised Code, 59
when any taxing district or the county auditor or county 60
treasurer is involved in litigation, no court shall, with 61
respect to such litigation, enjoin the collection of any taxes 62
on real property, except assessments, for the current tax year, 63
on or after the fifteenth day of November of that year. Any such 64
injunction issued prior to that date shall expire on the 65
fifteenth day of November of that year, and the county auditor 66
and county treasurer shall proceed to levy and collect taxes for 67
that year as required by law, in the following manner: 68

(1) Each tax that is a subject of the litigation and that 69
was approved and authorized by the county budget commission 70
pursuant to section 5705.31 of the Revised Code shall be levied 71
by the county auditor at the rate approved and authorized by the 72
budget commission. 73

(2) With respect to any other matter that was the subject 74
of any order, determination, or certification required by law to 75
be made by the tax commissioner, or is the subject of any rule, 76
opinion, order, or instruction issued by the commissioner 77
pursuant to section 5715.28, 5715.29, or 5715.30 of the Revised 78
Code, the county auditor shall proceed in accordance with such 79
authority. 80

The court shall attempt to decide the litigation prior to 81
the first day of May, so that, absent an appeal, the county 82
auditor may adjust the amount of taxes to be collected at the 83
second-half collection in accordance with the order of the 84
court. In such a case the adjustment shall be treated as the 85
correction of a clerical error pursuant to section 319.35 of the 86
Revised Code. 87

Sec. 319.301. (A) The reductions required by division (D) 88
of this section do not apply to any of the following: 89

(1) Taxes levied at whatever rate is required to produce a 90
specified amount of tax money, including a tax levied under 91
section 5705.199 or 5748.09 of the Revised Code, or an amount to 92
pay debt charges; 93

(2) Taxes levied within the one per cent limitation 94
imposed by Section 2 of Article XII, Ohio Constitution; 95

(3) Taxes provided for by the charter of a municipal 96
corporation. 97

(B) As used in this section: 98

(1) "Real property" includes real property owned by a 99
railroad. 100

(2) "Carryover property" means all real property on the 101
current year's tax list except: 102

(a) Land and improvements that were not taxed by the 103
district in both the preceding year and the current year; 104

(b) Land and improvements that were not in the same class 105
in both the preceding year and the current year. 106

(3) "Effective tax rate" means with respect to each class 107

of property: 108

(a) The sum of the total taxes that would have been 109
charged and payable for current expenses against real property 110
in that class if each of the district's taxes were reduced for 111
the current year under division (D) (1) of this section without 112
regard to the application of division (E) (3) of this section 113
divided by 114

(b) The taxable value of all real property in that class. 115

(4) "Taxes charged and payable" means the taxes charged 116
and payable prior to any reduction required by section ~~319.302-~~ 117
323.152 of the Revised Code. 118

(C) The tax commissioner shall make the determinations 119
required by this section each year, without regard to whether a 120
taxing district has territory in a county to which section 121
5715.24 of the Revised Code applies for that year. Separate 122
determinations shall be made for each of the two classes 123
established pursuant to section 5713.041 of the Revised Code. 124

(D) With respect to each tax authorized to be levied by 125
each taxing district, the tax commissioner, annually, shall do 126
both of the following: 127

(1) Determine by what percentage, if any, the sums levied 128
by such tax against the carryover property in each class would 129
have to be reduced for the tax to levy the same number of 130
dollars against such property in that class in the current year 131
as were charged against such property by such tax in the 132
preceding year subsequent to the reduction made under this 133
section but before ~~the any~~ reduction made under section ~~319.302-~~ 134
323.152 of the Revised Code. In the case of a tax levied for the 135
first time that is not a renewal of an existing tax, the 136

commissioner shall determine by what percentage the sums that 137
would otherwise be levied by such tax against carryover property 138
in each class would have to be reduced to equal the amount that 139
would have been levied if the full rate thereof had been imposed 140
against the total taxable value of such property in the 141
preceding tax year. A tax or portion of a tax that is designated 142
a replacement levy under section 5705.192 of the Revised Code is 143
not a renewal of an existing tax for purposes of this division. 144

(2) Certify each percentage determined in division (D) (1) 145
of this section, as adjusted under division (E) of this section, 146
and the class of property to which that percentage applies to 147
the auditor of each county in which the district has territory. 148
The auditor, after complying with section 319.30 of the Revised 149
Code, shall reduce the sum to be levied by such tax against each 150
parcel of real property in the district by the percentage so 151
certified for its class. Certification shall be made by the 152
first day of September except in the case of a tax levied for 153
the first time, in which case certification shall be made within 154
fifteen days of the date the county auditor submits the 155
information necessary to make the required determination. 156

(E) (1) As used in division (E) (2) of this section, "pre- 157
1982 joint vocational taxes" means, with respect to a class of 158
property, the difference between the following amounts: 159

(a) The taxes charged and payable in tax year 1981 against 160
the property in that class for the current expenses of the joint 161
vocational school district of which the school district is a 162
part after making all reductions under this section; 163

(b) Two-tenths of one per cent of the taxable value of all 164
real property in that class. 165

If the amount in division (E) (1) (b) of this section 166
exceeds the amount in division (E) (1) (a) of this section, the 167
pre-1982 joint vocational taxes shall be zero. 168

As used in divisions (E) (2) and (3) of this section, 169
"taxes charged and payable" has the same meaning as in division 170
(B) (4) of this section and excludes any tax charged and payable 171
in 1985 or thereafter under sections 5705.194 to 5705.197 or 172
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 173
Code. 174

(2) If in the case of a school district other than a joint 175
vocational or cooperative education school district any 176
percentage required to be used in division (D) (2) of this 177
section for either class of property could cause the total taxes 178
charged and payable for current expenses to be less than two per 179
cent of the taxable value of all real property in that class 180
that is subject to taxation by the district, the commissioner 181
shall determine what percentages would cause the district's 182
total taxes charged and payable for current expenses against 183
that class, after all reductions that would otherwise be made 184
under this section, to equal, when combined with the pre-1982 185
joint vocational taxes against that class, the lesser of the 186
following: 187

(a) The sum of the rates at which those taxes are 188
authorized to be levied; 189

(b) Two per cent of the taxable value of the property in 190
that class. The auditor shall use such percentages in making the 191
reduction required by this section for that class. 192

(3) If in the case of a joint vocational school district 193
any percentage required to be used in division (D) (2) of this 194

section for either class of property could cause the total taxes 195
charged and payable for current expenses for that class to be 196
less than two-tenths of one per cent of the taxable value of 197
that class, the commissioner shall determine what percentages 198
would cause the district's total taxes charged and payable for 199
current expenses for that class, after all reductions that would 200
otherwise be made under this section, to equal that amount. The 201
auditor shall use such percentages in making the reductions 202
required by this section for that class. 203

(F) No reduction shall be made under this section in the 204
rate at which any tax is levied. 205

(G) The commissioner may order a county auditor to furnish 206
any information the commissioner needs to make the 207
determinations required under division (D) or (E) of this 208
section, and the auditor shall supply the information in the 209
form and by the date specified in the order. If the auditor 210
fails to comply with an order issued under this division, except 211
for good cause as determined by the commissioner, the 212
commissioner shall withhold from such county or taxing district 213
therein fifty per cent of state revenues to local governments 214
pursuant to section 5747.50 of the Revised Code or shall direct 215
the department of education to withhold therefrom fifty per cent 216
of state revenues to school districts pursuant to Chapter 3317. 217
of the Revised Code. The commissioner shall withhold the 218
distribution of such revenues until the county auditor has 219
complied with this division, and the department shall withhold 220
the distribution of such revenues until the commissioner has 221
notified the department that the county auditor has complied 222
with this division. 223

(H) If the commissioner is unable to certify a tax 224

reduction factor for either class of property in a taxing 225
district located in more than one county by the last day of 226
November because information required under division (G) of this 227
section is unavailable, the commissioner may compute and certify 228
an estimated tax reduction factor for that district for that 229
class. The estimated factor shall be based upon an estimate of 230
the unavailable information. Upon receipt of the actual 231
information for a taxing district that received an estimated tax 232
reduction factor, the commissioner shall compute the actual tax 233
reduction factor and use that factor to compute the taxes that 234
should have been charged and payable against each parcel of 235
property for the year for which the estimated reduction factor 236
was used. The amount by which the estimated factor resulted in 237
an overpayment or underpayment in taxes on any parcel shall be 238
added to or subtracted from the amount due on that parcel in the 239
ensuing tax year. 240

A percentage or a tax reduction factor determined or 241
computed by the commissioner under this section shall be used 242
solely for the purpose of reducing the sums to be levied by the 243
tax to which it applies for the year for which it was determined 244
or computed. It shall not be used in making any tax computations 245
for any ensuing tax year. 246

(I) In making the determinations under division (D) (1) of 247
this section, the tax commissioner shall take account of changes 248
in the taxable value of carryover property resulting from 249
complaints filed under section 5715.19 of the Revised Code for 250
determinations made for the tax year in which such changes are 251
reported to the commissioner. Such changes shall be reported to 252
the commissioner on the first abstract of real property filed 253
with the commissioner under section 5715.23 of the Revised Code 254
following the date on which the complaint is finally determined 255

by the board of revision or by a court or other authority with 256
jurisdiction on appeal. The tax commissioner shall account for 257
such changes in making the determinations only for the tax year 258
in which the change in valuation is reported. Such a valuation 259
change shall not be used to recompute the percentages determined 260
under division (D) (1) of this section for any prior tax year. 261

(J) Except as otherwise provided in sections 323.152, 262
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 263
amount of the taxes remaining after any reduction under this 264
section shall be the real and public utility property taxes 265
charged and payable on each parcel of real property and the 266
manufactured home tax charged and payable on each manufactured 267
or mobile home, and shall be the amounts certified to the county 268
treasurer for collection. 269

Sec. 321.24. (A) On or before the fifteenth day of 270
February, in each year, the county treasurer shall settle with 271
the county auditor for all taxes and assessments that the 272
treasurer has collected on the general duplicate of real and 273
public utility property at the time of making the settlement. If 274
the county treasurer has made or will make advance payments to 275
the several taxing districts of current year unpaid taxes under 276
section 321.341 of the Revised Code before collecting them, the 277
county treasurer shall take the advance payments into account 278
for purposes of the settlement with the county auditor under 279
this division. 280

(B) On or before the thirtieth day of June, in each year, 281
the treasurer shall settle with the auditor for all advance 282
payments of general personal and classified property taxes that 283
the treasurer has received at the time of making the settlement. 284

(C) On or before the tenth day of August, in each year, 285

the treasurer shall settle with the auditor for all taxes and 286
assessments that the treasurer has collected on the general 287
duplicates of real and public utility property at the time of 288
making such settlement, not included in the preceding February 289
settlement. If the county treasurer has made or will make 290
advance payments to the several taxing districts of the current 291
year delinquent taxes under section 321.341 of the Revised Code 292
before collecting them, the county treasurer shall take the 293
advance payments into account for purposes of the settlement 294
with the county auditor under this division. 295

(D) On or before the thirty-first day of October, in each 296
year, the treasurer shall settle with the auditor for all taxes 297
that the treasurer has collected on the general personal and 298
classified property duplicates, and for all advance payments of 299
general personal and classified property taxes, not included in 300
the preceding June settlement, that the treasurer has received 301
at the time of making such settlement. 302

(E) In the event the time for the payment of taxes is 303
extended, pursuant to section 323.17 of the Revised Code, the 304
date on or before which settlement for the taxes so extended 305
must be made, as herein prescribed, shall be deemed to be 306
extended for a like period of time. At each such settlement, the 307
auditor shall allow to the treasurer, on the moneys received or 308
collected and accounted for by the treasurer, the treasurer's 309
fees, at the rate or percentage allowed by law, at a full 310
settlement of the treasurer. 311

~~(F) Within thirty days after the day of each settlement of~~ 312
~~taxes required under divisions (A) and (C) of this section, the~~ 313
~~treasurer shall certify to the tax commissioner any adjustments~~ 314
~~that have been made to the amount certified previously pursuant~~ 315

~~to section 319.302 of the Revised Code and that the settlement~~ 316
~~has been completed. Upon receipt of such certification, the~~ 317
~~commissioner shall provide for payment to the county treasurer~~ 318
~~from the general revenue fund of an amount equal to one half of~~ 319
~~the amount certified by the treasurer in the preceding tax year~~ 320
~~under section 319.302 of the Revised Code, less the sum of (1)~~ 321
~~one half of the amount computed for all taxing districts in that~~ 322
~~county for the current fiscal year under section 5703.80 of the~~ 323
~~Revised Code for crediting to the property tax administration~~ 324
~~fund and (2) any reduction required by the commissioner under~~ 325
~~division (D) of section 718.83 of the Revised Code. Such payment~~ 326
~~shall be credited upon receipt to the county's undivided income~~ 327
~~tax fund, and the county auditor shall transfer to the county~~ 328
~~general fund from the amount thereof the total amount of all~~ 329
~~fees and charges which the auditor and treasurer would have been~~ 330
~~authorized to receive had such section not been in effect and~~ 331
~~that amount had been levied and collected as taxes. The county~~ 332
~~auditor shall distribute the amount remaining among the various~~ 333
~~taxing districts in the county as if it had been levied,~~ 334
~~collected, and settled as real property taxes. The amount~~ 335
~~distributed to each taxing district shall be reduced by the~~ 336
~~total of the amounts computed for the district under section~~ 337
~~5703.80 of the Revised Code, but the reduction shall not exceed~~ 338
~~the amount that otherwise would be distributed to the taxing~~ 339
~~district under this division. The amount distributed to a taxing~~ 340
~~district shall account for any reduction required by the~~ 341
~~commissioner under division (D) of section 718.83 of the Revised~~ 342
~~Code. The tax commissioner shall make available to taxing~~ 343
~~districts such information as is sufficient for a taxing~~ 344
~~district to be able to determine the amount of the reduction in~~ 345
~~its distribution under this section.~~ 346

~~(G) (1)~~ (F) (1) Within thirty days after the day of the
settlement required in division (D) of this section, the county
treasurer shall notify the tax commissioner that the settlement
has been completed. Upon receipt of that notification, the
commissioner shall provide for payment to the county treasurer
from the general revenue fund of an amount equal to the amount
certified under former section 319.311 of the Revised Code and
paid in the state's fiscal year 2003 multiplied by the
percentage specified in division ~~(G) (2)~~ (F) (2) of this section.
The payment shall be credited upon receipt to the county's
undivided income tax fund, and the county auditor shall
distribute the amount thereof among the various taxing districts
of the county as if it had been levied, collected, and settled
as personal property taxes. The amount received by a taxing
district under this division shall be apportioned among its
funds in the same proportion as the current year's personal
property taxes are apportioned.

(2) Payments required under division ~~(G) (1)~~ (F) (1) of this
section shall be made at the following percentages of the amount
certified under former section 319.311 of the Revised Code and
paid under division ~~(G) (1)~~ (F) (1) of this section in the state's
fiscal year 2003:

- (a) In fiscal year 2004, ninety per cent;
- (b) In fiscal year 2005, eighty per cent;
- (c) In fiscal year 2006, sixty-four per cent;
- (d) In fiscal year 2007, forty per cent;
- (e) In fiscal year 2008, thirty-two per cent;
- (f) In fiscal year 2009, sixteen per cent.

After fiscal year 2009, no payments shall be made under 375
division ~~(G) (1)~~ (F) (1) of this section. 376

~~(H) (1)~~ (G) (1) On or before the fifteenth day of April each 377
year, the county treasurer shall settle with the county auditor 378
for all manufactured home taxes that the county treasurer has 379
collected on the manufactured home tax duplicate at the time of 380
making the settlement. 381

(2) On or before the fifteenth day of September each year, 382
the county treasurer shall settle with the county auditor for 383
all remaining manufactured home taxes that the county treasurer 384
has collected on the manufactured home tax duplicate at the time 385
of making the settlement. 386

(3) If the time for payment of such taxes is extended 387
under section 4503.06 of the Revised Code, the time for making 388
the settlement as prescribed by divisions ~~(H) (1)~~ (G) (1) and (2) 389
of this section is extended for a like period of time. 390

~~(I) On or before the second Monday in September of each~~ 391
~~year, the county treasurer shall certify to the tax commissioner~~ 392
~~the total amount by which the manufactured home taxes levied in~~ 393
~~that year were reduced pursuant to section 319.302 of the~~ 394
~~Revised Code. Within ninety days after the receipt of such~~ 395
~~certification, the commissioner shall provide for payment to the~~ 396
~~county treasurer from the general revenue fund of an amount~~ 397
~~equal to the amount certified by the treasurer. Such payment~~ 398
~~shall be credited upon receipt to the county's undivided income~~ 399
~~tax fund, and the county auditor shall transfer to the county~~ 400
~~general fund from the amount thereof the total amount of all~~ 401
~~fees and charges that the auditor and treasurer would have been~~ 402
~~authorized to receive had such section not been in effect and~~ 403
~~that amount had been levied and collected as manufactured home~~ 404

~~taxes. The county auditor shall distribute the amount remaining~~ 405
~~among the various taxing districts in the county as if it had~~ 406
~~been levied, collected, and settled as manufactured home taxes.~~ 407

Sec. 323.08. After certifying the tax list and duplicate 408
pursuant to section 319.28 of the Revised Code, the county 409
auditor shall deliver a list of the tax rates, tax reduction 410
factors, and effective tax rates assessed and applied against 411
each of the two classes of property of the county to the county 412
treasurer, who shall immediately cause a schedule of such tax 413
rates and effective rates to be published in a newspaper of 414
general circulation in the county or, in lieu of such 415
publication, the county treasurer may insert a copy of such 416
schedule with each tax bill mailed. Such schedule shall specify 417
particularly the rates and effective rates of taxation levied 418
for all purposes on the tax list and duplicate for the support 419
of the various taxing units within the county, expressed in 420
dollars and cents for each one thousand dollars of valuation. 421
The effective tax rates shall be printed in boldface type. 422

The county treasurer shall publish notice of the date of 423
the last date for payment of each installment of taxes once a 424
week for two successive weeks prior to such date in a newspaper 425
of general circulation within the county or as provided in 426
section 7.16 of the Revised Code. The notice shall be inserted 427
in a conspicuous place in the newspaper and shall also contain 428
notice that any taxes paid after such date will accrue a penalty 429
and interest and that failure to receive a tax bill will not 430
avoid such penalty and interest. The notice shall contain a 431
telephone number that may be called by taxpayers who have not 432
received tax bills. 433

As used in this section and section 323.131 of the Revised 434

Code, "effective tax rate" means the effective rate after making 435
the reduction required by section 319.301, but before making ~~the~~ 436
any reduction required by section ~~319.302~~ 323.152 of the Revised 437
Code. 438

Sec. 323.152. In addition to the reduction in taxes 439
required under section ~~319.302~~ 319.301 of the Revised Code, 440
taxes shall be reduced as provided in divisions (A) and (B) of 441
this section. 442

(A) (1) (a) Division (A) (1) of this section applies to any 443
of the following persons: 444

(i) A person who is permanently and totally disabled; 445

(ii) A person who is sixty-five years of age or older; 446

(iii) A person who is the surviving spouse of a deceased 447
person who was permanently and totally disabled or sixty-five 448
years of age or older and who applied and qualified for a 449
reduction in taxes under this division in the year of death, 450
provided the surviving spouse is at least fifty-nine but not 451
sixty-five or more years of age on the date the deceased spouse 452
dies. 453

(b) Real property taxes on a homestead owned and occupied, 454
or a homestead in a housing cooperative occupied, by a person to 455
whom division (A) (1) of this section applies shall be reduced 456
for each year for which an application for the reduction has 457
been approved. The reduction shall equal one of the following 458
amounts, as applicable to the person: 459

(i) If the person received a reduction under division (A) 460
(1) of this section for tax year 2006, the greater of the 461
reduction for that tax year or the amount computed under 462
division (A) (1) (c) of this section; 463

(ii) If the person received, for any homestead, a 464
reduction under division (A) (1) of this section for tax year 465
2013 or under division (A) of section 4503.065 of the Revised 466
Code for tax year 2014 or the person is the surviving spouse of 467
such a person and the surviving spouse is at least fifty-nine 468
years of age on the date the deceased spouse dies, the amount 469
computed under division (A) (1) (c) of this section. ~~For purposes~~ 470
~~of divisions (A) (1) (b) (ii) and (iii) of this section, a person~~ 471
~~receives a reduction under division (A) (1) of this section or~~ 472
~~under division (A) of section 4503.065 of the Revised Code for~~ 473
~~tax year 2013 or 2014, respectively, if the person files a late~~ 474
~~application for that respective tax year that is approved by the~~ 475
~~county auditor under section 323.153 or 4503.066 of the Revised~~ 476
~~Code.~~ 477

(iii) If the person is not described in division (A) (1) (b) 478
(i) or (ii) of this section and the person's total income does 479
not exceed thirty thousand dollars, as adjusted under division 480
(A) (1) (d) of this section, the amount computed under division 481
(A) (1) (c) of this section. 482

(c) The amount of the reduction under division (A) (1) (c) 483
of this section equals the product of the following: 484

(i) Twenty-five thousand dollars of the true value of the 485
property in money, as adjusted under division (A) (1) (d) of this 486
section; 487

(ii) The assessment percentage established by the tax 488
commissioner under division (B) of section 5715.01 of the 489
Revised Code, not to exceed thirty-five per cent; 490

(iii) The effective tax rate used to calculate the taxes 491
charged against the property for the current year, where 492

"effective tax rate" is defined as in section 323.08 of the Revised Code;

(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 this section ~~323.152 of the Revised Code~~.

(d) ~~Each calendar year, the~~ The tax commissioner shall adjust the total income threshold described in division (A) (1) (b) (iii) and the reduction amounts described in divisions (A) (1) (c) (i), (A) (2), (3), and (4) of this section by completing the following calculations in September of each year:

(i) 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;

(ii) Multiply that percentage increase by the total income threshold or reduction amount for the current tax year, as applicable;

(iii) Add the resulting product to the total income threshold or the reduction amount, as applicable, for the current tax year;

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

The commissioner shall certify the amount resulting from ~~the each~~ adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A) (1) (b) (iii) of this section. The

certified reduction amount applies to the following tax year. 522
The commissioner shall not make the applicable adjustment in any 523
calendar year in which the amount resulting from the adjustment 524
would be less than the total income threshold or the reduction 525
amount for the current tax year. 526

(2) Real property taxes on a homestead owned and occupied, 527
or a homestead in a housing cooperative occupied, by a disabled 528
veteran shall be reduced for each year for which an application 529
for the reduction has been approved. The reduction shall equal 530
the product obtained by multiplying fifty thousand dollars of 531
the true value of the property in money, as adjusted under 532
division (A) (1) (d) of this section, by the amounts described in 533
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 534
is in lieu of any reduction under section 323.158 of the Revised 535
Code or division (A) (1) or (3) of this section. The reduction 536
applies to only one homestead owned and occupied by a disabled 537
veteran. 538

If a homestead qualifies for a reduction in taxes under 539
division (A) (2) of this section for the year in which the 540
disabled veteran dies, and the disabled veteran is survived by a 541
spouse who occupied the homestead when the disabled veteran died 542
and who acquires ownership of the homestead or, in the case of a 543
homestead that is a unit in a housing cooperative, continues to 544
occupy the homestead, the reduction shall continue through the 545
year in which the surviving spouse dies or remarries. 546

(3) Real property taxes on a homestead owned and occupied, 547
or a homestead in a housing cooperative occupied, by the 548
surviving spouse of a public service officer killed in the line 549
of duty shall be reduced for each year for which an application 550
for the reduction has been approved. The reduction shall equal 551

the product obtained by multiplying fifty thousand dollars of 552
the true value of the property in money, as adjusted under 553
division (A)(1)(d) of this section, by the amounts described in 554
divisions (A)(1)(c)(ii) to (iv) of this section. The reduction 555
is in lieu of any reduction under section 323.158 of the Revised 556
Code or division (A)(1) or (2) of this section. The reduction 557
applies to only one homestead owned and occupied by such a 558
surviving spouse. A homestead qualifies for a reduction in taxes 559
under division (A)(3) of this section for the tax year in which 560
the public service officer dies through the tax year in which 561
the surviving spouse dies or remarries. 562

(4) The following persons may, in lieu of any reduction 563
under divisions (A)(1) to (3) of this section, claim a reduction 564
equal to the product obtained by multiplying fifty thousand 565
dollars of the true value of the property in money, as adjusted 566
under division (A)(1)(d) of this section, by the amounts 567
described in divisions (A)(1)(c)(ii) to (iv) of this section, 568
for each year for which an application for the reduction has 569
been approved: 570

(a) A person (i) to whom division (A)(1) of this section 571
applies, (ii) whose total income does not exceed the threshold 572
applicable under division (A)(1)(b)(iii) of this section for the 573
tax year, and (iii) who has continuously owned and occupied the 574
homestead for twenty or more years immediately preceding the 575
first day of the tax year or, if the homestead is in a housing 576
cooperative, continuously occupied the homestead for twenty or 577
more years immediately preceding the first day of the tax year; 578

(b) The surviving spouse of a deceased person who applied 579
for a reduction in taxes under division (A)(4) of this section 580
in the year of death and qualified for that reduction under 581

division (A) (4) (a) of this section, provided the surviving 582
spouse occupied the homestead when the deceased person died and 583
has a total income that does not exceed the threshold applicable 584
under division (A) (1) (b) (iii) of this section for the tax year. 585

A reduction in taxes under division (A) (4) of this section 586
shall continue through the tax year in which the recipient dies 587
or until the recipient no longer owns and occupies that property 588
as a homestead or, in the case of a unit in a housing 589
cooperative, occupies that property as a homestead. If the 590
recipient qualifies for the reduction under division (A) (4) (b) 591
of this section and does not meet the criteria prescribed by 592
division (A) (4) (a) of this section, the reduction shall also 593
terminate if the person remarries, beginning with the tax year 594
of the recipient's marriage. 595

(B) To provide a partial exemption, real property taxes on 596
any homestead, and manufactured home taxes on any manufactured 597
or mobile home on which a manufactured home tax is assessed 598
pursuant to division (D) (2) of section 4503.06 of the Revised 599
Code, shall be reduced for each year for which an application 600
for the reduction has been approved. The amount of the reduction 601
shall equal ~~two and one-half per cent of the amount of taxes to~~ 602
~~be levied by qualifying levies on the homestead or the~~ 603
~~manufactured or mobile home after applying section 319.301 of~~ 604
~~the Revised Code. For the purposes of this division, "qualifying~~ 605
~~levy" has the same meaning as in section 319.302 of the Revised~~ 606
~~Code~~ one hundred twenty-five dollars, provided that the reduction 607
shall not cause the amount of real property taxes or 608
manufactured home taxes charged and payable against the property 609
to be less than zero. 610

(C) The reductions granted by this section do not apply to 611

special assessments or respread of assessments levied against 612
the homestead, and if there is a transfer of ownership 613
subsequent to the filing of an application for a reduction in 614
taxes, such reductions are not forfeited for such year by virtue 615
of such transfer. 616

(D) The reductions in taxable value referred to in this 617
section shall be applied solely as a factor for the purpose of 618
computing the reduction of taxes under this section and shall 619
not affect the total value of property in any subdivision or 620
taxing district as listed and assessed for taxation on the tax 621
lists and duplicates, or any direct or indirect limitations on 622
indebtedness of a subdivision or taxing district. If after 623
application of sections 5705.31 and 5705.32 of the Revised Code, 624
including the allocation of all levies within the ten-mill 625
limitation to debt charges to the extent therein provided, there 626
would be insufficient funds for payment of debt charges not 627
provided for by levies in excess of the ten-mill limitation, the 628
reduction of taxes provided for in sections 323.151 to 323.159 629
of the Revised Code shall be proportionately adjusted to the 630
extent necessary to provide such funds from levies within the 631
ten-mill limitation. 632

(E) No reduction shall be made on the taxes due on the 633
homestead of any person convicted of violating division (D) or 634
(E) of section 323.153 of the Revised Code for a period of three 635
years following the conviction. 636

Sec. 323.153. (A) To obtain a reduction in real property 637
taxes under division (A) or (B) of section 323.152 of the 638
Revised Code or in manufactured home taxes under division (B) of 639
section 323.152 of the Revised Code, the owner shall file an 640
application with the county auditor of the county in which the 641

owner's homestead is located. 642

To obtain a reduction in real property taxes under 643
division (A) of section 323.152 of the Revised Code, the 644
occupant of a homestead in a housing cooperative shall file an 645
application with the nonprofit corporation that owns and 646
operates the housing cooperative, in accordance with this 647
paragraph. Not later than the first day of March each year, the 648
corporation shall obtain applications from the county auditor's 649
office and provide one to each new occupant. Not later than the 650
first day of May, any occupant who may be eligible for a 651
reduction in taxes under division (A) of section 323.152 of the 652
Revised Code shall submit the completed application to the 653
corporation. Not later than the fifteenth day of May, the 654
corporation shall file all completed applications, and the 655
information required by division (B) of section 323.159 of the 656
Revised Code, with the county auditor of the county in which the 657
occupants' homesteads are located. Continuing applications shall 658
be furnished to an occupant in the manner provided in division 659
(C) (4) of this section. 660

(1) An application for reduction based upon a physical 661
disability shall be accompanied by a certificate signed by a 662
physician, and an application for reduction based upon a mental 663
disability shall be accompanied by a certificate signed by a 664
physician or psychologist licensed to practice in this state, 665
attesting to the fact that the applicant is permanently and 666
totally disabled. The certificate shall be in a form that the 667
tax commissioner requires and shall include the definition of 668
permanently and totally disabled as set forth in section 323.151 669
of the Revised Code. An application for reduction based upon a 670
disability certified as permanent and total by a state or 671
federal agency having the function of so classifying persons 672

shall be accompanied by a certificate from that agency. 673

An application by a disabled veteran for the reduction 674
under division (A) (2) of section 323.152 of the Revised Code 675
shall be accompanied by a letter or other written confirmation 676
from the United States department of veterans affairs, or its 677
predecessor or successor agency, showing that the veteran 678
qualifies as a disabled veteran. 679

An application by the surviving spouse of a public service 680
officer killed in the line of duty for the reduction under 681
division (A) (3) of section 323.152 of the Revised Code shall be 682
accompanied by a letter or other written confirmation from an 683
employee or officer of the board of trustees of a retirement or 684
pension fund in this state or another state or from the chief or 685
other chief executive of the department, agency, or other 686
employer for which the public service officer served when killed 687
in the line of duty affirming that the public service officer 688
was killed in the line of duty. 689

An application for a reduction under division (A) (4) of 690
section 323.152 of the Revised Code shall be accompanied by 691
documentation sufficient to prove that the applicant meets all 692
qualifications for that reduction. 693

An application for a reduction under division (A) of 694
section 323.152 of the Revised Code constitutes a continuing 695
application for a reduction in taxes for each year in which the 696
dwelling is the applicant's homestead. 697

(2) An application for a reduction in taxes under division 698
(B) of section 323.152 of the Revised Code shall be filed only 699
if the homestead or manufactured or mobile home was transferred 700
in the preceding year or did not qualify for and receive the 701

reduction in taxes under that division for the preceding tax 702
year. The application for homesteads transferred in the 703
preceding year shall be incorporated into any form used by the 704
county auditor to administer the tax law in respect to the 705
conveyance of real property pursuant to section 319.20 of the 706
Revised Code or of used manufactured homes or used mobile homes 707
as defined in section 5739.0210 of the Revised Code. The owner 708
of a manufactured or mobile home who has elected under division 709
(D) (4) of section 4503.06 of the Revised Code to be taxed under 710
division (D) (2) of that section for the ensuing year may file 711
the application at the time of making that election. The 712
application shall contain a statement that failure by the 713
applicant to affirm on the application that the dwelling on the 714
property conveyed is the applicant's homestead prohibits the 715
owner from receiving the reduction in taxes until a proper 716
application is filed within the period prescribed by division 717
(A) (3) of this section. Such an application constitutes a 718
continuing application for a reduction in taxes for each year in 719
which the dwelling is the applicant's homestead. 720

(3) Failure to receive a new application filed under 721
division (A) (1) or (2) or notification under division (C) of 722
this section after an application for reduction has been 723
approved is prima-facie evidence that the original applicant is 724
entitled to the reduction in taxes calculated on the basis of 725
the information contained in the original application. The 726
original application and any subsequent application, including 727
any late application, shall be in the form of a signed statement 728
and shall be filed on or before the thirty-first day of December 729
of the year for which the reduction is sought. The original 730
application and any subsequent application for a reduction in 731
manufactured home taxes shall be filed in the year preceding the 732

year for which the reduction is sought. The statement shall be 733
on a form, devised and supplied by the tax commissioner, which 734
shall require no more information than is necessary to establish 735
the applicant's eligibility for the reduction in taxes and the 736
amount of the reduction, and, except for homesteads that are 737
units in a housing cooperative, shall include an affirmation by 738
the applicant that ownership of the homestead was not acquired 739
from a person, other than the applicant's spouse, related to the 740
owner by consanguinity or affinity for the purpose of qualifying 741
for the real property or manufactured home tax reduction 742
provided for in division (A) or (B) of section 323.152 of the 743
Revised Code. The form shall contain a statement that conviction 744
of willfully falsifying information to obtain a reduction in 745
taxes or failing to comply with division (C) of this section 746
results in the revocation of the right to the reduction for a 747
period of three years. In the case of an application for a 748
reduction in taxes for persons described in division (A) (1) (b) 749
(iii) of section 323.152 of the Revised Code, the form shall 750
contain a statement that signing the application constitutes a 751
delegation of authority by the applicant to the tax commissioner 752
or the county auditor, individually or in consultation with each 753
other, to examine any tax or financial records relating to the 754
income of the applicant as stated on the application for the 755
purpose of determining eligibility for the exemption or a 756
possible violation of division (D) or (E) of this section. 757

(B) A late application for a tax reduction for the year 758
preceding the year in which an original application is filed, or 759
for a reduction in manufactured home taxes for the year in which 760
an original application is filed, may be filed with the original 761
application. If the county auditor determines the information 762
contained in the late application is correct, the auditor shall 763

determine the amount of the reduction in taxes to which the 764
applicant would have been entitled for the preceding tax year 765
had the applicant's application been timely filed and approved 766
in that year. 767

The amount of such reduction shall be treated by the 768
auditor as an overpayment of taxes by the applicant and shall be 769
refunded in the manner prescribed in section 5715.22 of the 770
Revised Code for making refunds of overpayments. The county 771
auditor shall certify the total amount of the reductions in 772
taxes made in the current year under this division to the tax 773
commissioner, who shall treat the full amount thereof as a 774
reduction in taxes for the preceding tax year and shall make 775
reimbursement to the county therefor in the manner prescribed by 776
section 323.156 of the Revised Code, from money appropriated for 777
that purpose. 778

(C) (1) If, in any year after an application has been filed 779
under division (A) (1) or (2) of this section, the owner does not 780
qualify for a reduction in taxes on the homestead or on the 781
manufactured or mobile home set forth on such application, the 782
owner shall notify the county auditor that the owner is not 783
qualified for a reduction in taxes. 784

(2) If, in any year after an application has been filed 785
under division (A) (1) of this section, the occupant of a 786
homestead in a housing cooperative does not qualify for a 787
reduction in taxes on the homestead, the occupant shall notify 788
the county auditor that the occupant is not qualified for a 789
reduction in taxes or file a new application under division (A) 790
(1) of this section. 791

(3) If the county auditor or county treasurer discovers 792
that an owner of property or occupant of a homestead in a 793

housing cooperative not entitled to the reduction in taxes under 794
division (A) or (B) of section 323.152 of the Revised Code 795
failed to notify the county auditor as required by division (C) 796
(1) or (2) of this section, a charge shall be imposed against 797
the property in the amount by which taxes were reduced under 798
that division for each tax year the county auditor ascertains 799
that the property was not entitled to the reduction and was 800
owned by the current owner or, in the case of a homestead in a 801
housing cooperative, occupied by the current occupant. Interest 802
shall accrue in the manner prescribed by division (B) of section 803
323.121 or division (G) (2) of section 4503.06 of the Revised 804
Code on the amount by which taxes were reduced for each such tax 805
year as if the reduction became delinquent taxes at the close of 806
the last day the second installment of taxes for that tax year 807
could be paid without penalty. The county auditor shall notify 808
the owner or occupant, by ordinary mail, of the charge, of the 809
owner's or occupant's right to appeal the charge, and of the 810
manner in which the owner or occupant may appeal. The owner or 811
occupant may appeal the imposition of the charge and interest by 812
filing an appeal with the county board of revision not later 813
than the last day prescribed for payment of real and public 814
utility property taxes under section 323.12 of the Revised Code 815
following receipt of the notice and occurring at least ninety 816
days after receipt of the notice. The appeal shall be treated in 817
the same manner as a complaint relating to the valuation or 818
assessment of real property under Chapter 5715. of the Revised 819
Code. The charge and any interest shall be collected as other 820
delinquent taxes. 821

(4) Each year during January, the county auditor shall 822
furnish by ordinary mail a continuing application to each person 823
receiving a reduction under division (A) of section 323.152 of 824

the Revised Code. The continuing application shall be used to 825
report changes in total income, ownership, occupancy, 826
disability, and other information earlier furnished the auditor 827
relative to the reduction in taxes on the property. The 828
continuing application shall be returned to the auditor not 829
later than the thirty-first day of December; provided, that if 830
such changes do not affect the status of the homestead exemption 831
or the amount of the reduction to which the owner is entitled 832
under division (A) of section 323.152 of the Revised Code or to 833
which the occupant is entitled under section 323.159 of the 834
Revised Code, the application does not need to be returned. 835

(5) Each year during February, the county auditor, except 836
as otherwise provided in this paragraph, shall furnish by 837
ordinary mail an original application to the owner, as of the 838
first day of January of that year, of a homestead or a 839
manufactured or mobile home that transferred during the 840
preceding calendar year and that qualified for and received a 841
reduction in taxes under division (B) of section 323.152 of the 842
Revised Code for the preceding tax year. In order to receive the 843
reduction under that division, the owner shall file the 844
application with the county auditor not later than the thirty- 845
first day of December. If the application is not timely filed, 846
the auditor shall not grant a reduction in taxes for the 847
homestead for the current year, and shall notify the owner that 848
the reduction in taxes has not been granted, in the same manner 849
prescribed under section 323.154 of the Revised Code for 850
notification of denial of an application. Failure of an owner to 851
receive an application does not excuse the failure of the owner 852
to file an original application. The county auditor is not 853
required to furnish an application under this paragraph for any 854
homestead for which application has previously been made on a 855

form incorporated into any form used by the county auditor to 856
administer the tax law in respect to the conveyance of real 857
property or of used manufactured homes or used mobile homes, and 858
an owner who previously has applied on such a form is not 859
required to return an application furnished under this 860
paragraph. 861

(D) No person shall knowingly make a false statement for 862
the purpose of obtaining a reduction in the person's real 863
property or manufactured home taxes under section 323.152 of the 864
Revised Code. 865

(E) No person shall knowingly fail to notify the county 866
auditor of changes required by division (C) of this section that 867
have the effect of maintaining or securing a reduction in taxes 868
under section 323.152 of the Revised Code. 869

(F) No person shall knowingly make a false statement or 870
certification attesting to any person's physical or mental 871
condition for purposes of qualifying such person for tax relief 872
pursuant to sections 323.151 to 323.159 of the Revised Code. 873

Sec. 323.155. The tax bill prescribed under section 874
323.131 of the Revised Code shall indicate the net amount of 875
taxes due following the reductions in taxes under sections 876
319.301, ~~319.302~~, 323.152, and 323.16 of the Revised Code. 877

Any reduction in taxes under section 323.152 of the 878
Revised Code shall be disregarded as income or resources in 879
determining eligibility for any program or calculating any 880
payment under Title LI of the Revised Code. 881

Sec. 323.158. (A) As used in this section, "qualifying 882
county" means a county to which both of the following apply: 883

(1) At least one major league professional athletic team 884

plays its home schedule in the county for the season beginning 885
in 1996; 886

(2) The majority of the electors of the county, voting at 887
an election held in 1996, approved a referendum on a resolution 888
of the board of county commissioners levying a sales and use tax 889
under sections 5739.026 and 5741.023 of the Revised Code. 890

(B) On or before December 31, 1996, the board of county 891
commissioners of a qualifying county may adopt a resolution 892
under this section. The resolution shall grant a partial real 893
property tax exemption to each homestead in the county that also 894
receives the tax reduction under division (B) of section 323.152 895
of the Revised Code. The partial exemption shall take the form 896
of the reduction by a specified percentage each year of the real 897
property taxes on the homestead. The resolution shall specify 898
the percentage, which may be any amount. The board may include 899
in the resolution a condition that the partial exemption will 900
apply only upon the receipt by the county of additional revenue 901
from a source specified in the resolution. The resolution shall 902
specify the tax year in which the partial exemption first 903
applies, which may be the tax year in which the resolution takes 904
effect as long as the resolution takes effect before the county 905
auditor certifies the tax duplicate of real and public utility 906
property for that tax year to the county treasurer. Upon 907
adopting the resolution, the board shall certify copies of it to 908
the county auditor and the tax commissioner. 909

(C) After complying with sections 319.301, ~~319.302~~, and 910
323.152 of the Revised Code, the county auditor shall reduce the 911
remaining sum to be levied against a homestead by the percentage 912
called for in the resolution adopted under division (B) of this 913
section. The auditor shall certify the amount of taxes remaining 914

after the reduction to the county treasurer for collection as 915
the real property taxes charged and payable on the homestead. 916

(D) For each tax year, the county auditor shall certify to 917
the board of county commissioners the total amount by which real 918
property taxes were reduced under this section. At the time of 919
each semi-annual settlement of real property taxes between the 920
county auditor and county treasurer, the board of county 921
commissioners shall pay to the auditor one-half of that total 922
amount. Upon receipt of the payment, the county auditor shall 923
distribute it among the various taxing districts in the county 924
as if it had been levied, collected, and settled as real 925
property taxes. The board of county commissioners shall make the 926
payment from the county general fund or from any other county 927
revenue that may be used for that purpose. In making the 928
payment, the board may use revenue from taxes levied by the 929
county to provide additional general revenue under sections 930
5739.021 and 5741.021 of the Revised Code or to provide 931
additional revenue for the county general fund under sections 932
5739.026 and 5741.023 of the Revised Code. 933

(E) The partial exemption under this section shall not 934
directly or indirectly affect the determination of the principal 935
amount of notes that may be issued in anticipation of a tax levy 936
or the amount of securities that may be issued for any permanent 937
improvements authorized in conjunction with a tax levy. 938

(F) At any time, the board of county commissioners may 939
adopt a resolution amending or repealing the partial exemption 940
granted under this section. Upon adopting a resolution amending 941
or repealing the partial exemption, the board shall certify 942
copies of it to the county auditor and the tax commissioner. The 943
resolution shall specify the tax year in which the amendment or 944

repeal first applies, which may be the tax year in which the 945
resolution takes effect as long as the resolution takes effect 946
before the county auditor certifies the tax duplicate of real 947
and public utility property for that tax year to the county 948
treasurer. 949

(G) If a person files a late application for a tax 950
reduction under division (B) of section 323.152 of the Revised 951
Code for the preceding year, and is granted the reduction, the 952
person also shall receive the reduction under this section for 953
the preceding year. The county auditor shall credit the amount 954
of the reduction against the person's current year taxes, and 955
shall include the amount of the reduction in the amount 956
certified to the board of county commissioners under division 957
(D) of this section. 958

Sec. 718.83. (A) On or before the last day of each month, 959
the tax commissioner shall certify to the director of budget and 960
management the amount to be paid to each municipal corporation, 961
based on amounts reported on annual returns and declarations of 962
estimated tax under sections 718.85 and 718.88 of the Revised 963
Code, less any amounts previously distributed and net of any 964
audit adjustments made or refunds granted by the commissioner, 965
for the calendar month preceding the month in which the 966
certification is made. Not later than the fifth day of each 967
month, the director shall provide for payment of the amount 968
certified to each municipal corporation from the municipal net 969
profit tax fund, plus a pro rata share of any investment 970
earnings accruing to the fund since the previous payment under 971
this section, and minus any reduction required by the 972
commissioner under division (D) of this section. Each municipal 973
corporation's share of such earnings shall equal the proportion 974
that the municipal corporation's certified tax payment is of the 975

total taxes certified to all municipal corporations in that 976
quarter. All investment earnings on money in the municipal net 977
profit tax fund shall be credited to that fund. 978

(B) If the tax commissioner determines that the amount of 979
tax paid by a taxpayer and distributed to a municipal 980
corporation under this section for a taxable year exceeds the 981
amount payable to that municipal corporation under sections 982
718.80 to 718.95 of the Revised Code after accounting for 983
amounts remitted with the annual return and as estimated taxes, 984
the commissioner shall proceed according to section 5703.77 of 985
the Revised Code. 986

(C) If the amount of a municipal corporation's net 987
distribution computed by the commissioner under division (A) of 988
this section is less than zero, the commissioner may notify the 989
municipal corporation of the deficiency. Within thirty days 990
after receiving such a notice, the municipal corporation shall 991
pay an amount equal to the deficiency to the treasurer of state. 992
The treasurer of state shall credit any payment received under 993
this division to the municipal net profit tax fund. 994

(D) If a municipal corporation fails to make a timely 995
payment required under division (C) of this section, the 996
commissioner may recover the deficiency using any or all of the 997
following options: 998

(1) Deduct the amount of the deficiency from the next 999
distribution to that municipal corporation under division (A) of 1000
this section or, if the amount of the deficiency exceeds the 1001
amount of such distribution, withhold such distributions 1002
entirely until the withheld amount equals the amount of the 1003
municipal corporation's deficiency; 1004

(2) Deduct the amount of the deficiency from the next 1005
payment to that municipal corporation under division (A) of 1006
section 5745.05 of the Revised Code or, if the amount of the 1007
deficiency exceeds the amount of such distribution, withhold 1008
such distributions entirely until the withheld amount equals the 1009
amount of the municipal corporation's deficiency;— 1010

~~(3) Deduct the amount of the deficiency from the municipal 1011~~
~~corporation's share of the next payment made by the commissioner 1012~~
~~under division (F) of section 321.24 of the Revised Code or, if 1013~~
~~the amount of the deficiency exceeds the amount of the municipal 1014~~
~~corporation's share of such payment, withhold the municipal 1015~~
~~corporation's share of the payments entirely until the withheld 1016~~
~~amount equals the amount of the municipal corporation's 1017~~
~~deficiency. 1018~~

(E) The total amount of payments and distributions 1019
withheld from a municipal corporation under division (D) of this 1020
section shall not exceed the unpaid portion of the municipal 1021
corporation's net distribution deficiency. All amounts withheld 1022
under division (D) of this section shall be credited to the 1023
municipal net profit tax fund. 1024

(F) The commissioner may adopt rules necessary to 1025
administer this section. 1026

Sec. 3354.24. (A) The provisions of this section prevail 1027
over conflicting provisions of this chapter; however, except as 1028
otherwise provided in this section, the eastern gateway 1029
community college district and its board of trustees shall 1030
comply with the provisions of this chapter. 1031

(B) The territory of Columbiana, Mahoning, and Trumbull 1032
counties is hereby added to the territory of the community 1033

college district of Jefferson county, creating a new community 1034
college district to replace the former community college 1035
district of Jefferson county. The district created under this 1036
section shall be known as and operate under the name of "eastern 1037
gateway community college district," and its charter shall be 1038
amended to this name. The Jefferson county campus is hereby part 1039
of the eastern gateway community college district and shall 1040
remain in operation unless otherwise specified by the board of 1041
trustees of the community college. 1042

The eastern gateway community college district is divided 1043
into two taxing subdistricts, one consisting of the territory of 1044
Jefferson county, and the other consisting of the territories of 1045
Columbiana, Mahoning, and Trumbull counties. 1046

~~(C) On the effective date of this section as enacted by~~ 1047
~~H.B. 1 of the 128th general assembly, October 16, 2009,~~ the 1048
government of the eastern gateway community college district 1049
shall be vested in a board of eleven trustees to be appointed by 1050
the governor, with the advice and consent of the senate. The 1051
board of trustees of the former community college district of 1052
Jefferson county is abolished on that date. 1053

The governor shall appoint the members of the board of 1054
trustees of the eastern gateway community college district as 1055
successors to the board of trustees of Jefferson community 1056
college as follows: Three members of the board of trustees shall 1057
be residents of Jefferson county. (The initial Jefferson county 1058
members shall be members of the board of trustees of the former 1059
community college district of Jefferson county, as it existed 1060
before ~~the effective date of this section, October 16, 2009.~~) 1061
Eight members of the board of trustees shall be residents of 1062
Columbiana, Mahoning, and Trumbull counties. 1063

The initial board of trustees shall be appointed within 1064
ninety days after ~~the effective date of this section~~ October 16, 1065
2009, for terms as follows: Of the trustees who are residents of 1066
Jefferson county, one trustee shall be appointed for a one-year 1067
term, one trustee shall be appointed for a three-year term, and 1068
one trustee shall be appointed for a five-year term. Of the 1069
trustees who are residents of Columbiana, Mahoning, and Trumbull 1070
counties, one trustee shall be appointed for a one-year term, 1071
two trustees shall be appointed for two-year terms, two trustees 1072
shall be appointed for three-year terms, two trustees shall be 1073
appointed for four-year terms, and one trustee shall be 1074
appointed for a five-year term. 1075

At the conclusion of each initial term, the term of office 1076
of each trustee shall be five years, each term ending on the 1077
same day of the same month of the year as did the term that it 1078
succeeds. 1079

Each trustee shall hold office from the date of the 1080
trustee's appointment until the end of the term for which the 1081
trustee was appointed. Any trustee appointed to fill a vacancy 1082
occurring before the expiration of the term for which the 1083
trustee's predecessor was appointed shall hold office for the 1084
remainder of that term. Any trustee shall continue in office 1085
subsequent to the expiration date of the trustee's term until 1086
the trustee's successor takes office, or until a period of sixty 1087
days has elapsed, whichever occurs first. 1088

If a vacancy occurs and the Jefferson county tax levy is 1089
no longer in place or a conversion under division (H) of this 1090
section has occurred, the governor shall fill the vacancy with a 1091
person residing within the eastern gateway community college 1092
district. 1093

(D) The board of trustees of the eastern gateway community college district shall continue to comply with division (G) of section 3354.09 of the Revised Code regarding tuition for students who are residents of Ohio but not residents of the district, and for students who are nonresidents of Ohio. The tuition rate shall be based on the student's county of residence and shall apply to all eastern gateway community college district classes in all district locations. Except as provided in division (F) (3) of this section, students who are residents of Columbiana, Mahoning, or Trumbull county shall continue to be charged tuition at the same rate as Ohio residents who are not residents of the district.

(E) (1) Except as provided in divisions (E) (2) and (3) of this section, each member of the board of trustees shall have full voting rights on all matters that come before the board.

(2) The three trustees representing Jefferson county shall have sole authority to vote on the following matters:

(a) The Jefferson county tax levy;

(b) The expenditure of revenue from that tax levy;

(c) Levy-subsidized tuition rates.

(3) The voting restrictions under division (E) (2) of this section apply until the electors of the Columbiana, Mahoning, and Trumbull county taxing subdistrict approve a tax levy under division (F) (3) of this section that is equivalent to the tax levy approved by the electors of Jefferson county for the support of the former community college district of Jefferson county on ~~the effective date of this section~~ October 16, 2009. For the purposes of this division, the tax levy is an equivalent tax levy if either:

(a) In the first tax year for which the tax is collected, 1123
it yields revenue per capita equal to or greater than the yield 1124
per capita of levies of the community college district in effect 1125
that year in Jefferson county, as jointly determined by the 1126
county auditors of Jefferson, Columbiana, Mahoning, and Trumbull 1127
counties; or 1128

(b) In the first tax year for which the tax is collected, 1129
the effective tax rate of the tax is equal to or greater than 1130
the effective tax rate of levies of the community college 1131
district in effect that tax year in Jefferson county, as jointly 1132
determined by the county auditors of Jefferson, Columbiana, 1133
Mahoning, and Trumbull counties. 1134

As used in this division, "effective tax rate" means the 1135
quotient obtained by dividing the total taxes charged and 1136
payable for a taxing subdistrict for a tax year after the 1137
reduction prescribed by section 319.301 of the Revised Code but 1138
before ~~the any~~ reduction prescribed by section ~~319.302 or~~ 1139
323.152 of the Revised Code, by the taxable value for the taxing 1140
subdistrict for that tax year. 1141

(F) (1) For each taxing subdistrict of the eastern gateway 1142
community college district, the board of trustees may propose to 1143
levy a tax in accordance with the procedures prescribed in 1144
section 3354.12 of the Revised Code, except the following terms 1145
used in that section shall have the meanings given them in this 1146
section: 1147

(a) "District" and "community college district" mean the 1148
appropriate taxing subdistrict defined in this section; 1149

(b) "Board of trustees of the community college district" 1150
means the board of trustees for the entire eastern gateway 1151

community college district. That board of trustees may propose 1152
separate levies for either of the two taxing subdistricts. 1153

(c) "Tax duplicate" means the tax duplicate of only the 1154
appropriate taxing subdistrict and not the tax duplicate of the 1155
entire eastern gateway community college district. 1156

(2) The board of trustees may propose to levy a tax on 1157
taxable property in Jefferson county to be voted on by the 1158
electors of Jefferson county as provided in division (F)(1) of 1159
this section. An affirmative vote by a majority of the electors 1160
of the subdistrict voting on the question is necessary for 1161
passage. Any money raised by a tax levied by the former 1162
community college district of Jefferson county or a subsequent 1163
tax levied in Jefferson county in accordance with division (F) 1164
(1) of this section shall be used solely for the benefit of 1165
Jefferson county residents attending the eastern gateway 1166
community college in the form of student tuition subsidies, 1167
student scholarships, and instructional facilities, equipment, 1168
and support services located within Jefferson county, or for any 1169
purpose approved by the electors. Such amounts shall be 1170
deposited into a separate fund of the taxing subdistrict, and 1171
shall be budgeted separately. 1172

(3) The board of trustees may propose to levy a tax on 1173
taxable property in Columbiana, Mahoning, and Trumbull counties 1174
to be voted on by the electors of the counties as provided in 1175
division (F)(1) of this section. An affirmative vote by a 1176
majority of the electors of the subdistrict voting on the 1177
question is necessary for passage. Any amounts raised by such a 1178
tax in the tax subdistrict shall be used solely for the benefit 1179
of residents of the subdistrict attending the eastern gateway 1180
community college in the form of student tuition subsidies, 1181

student scholarships, and instructional facilities, equipment, 1182
and support services located within Columbiana, Mahoning, and 1183
Trumbull counties, or for any purpose approved by the electors. 1184
Amounts collected shall be deposited into a separate fund from 1185
all other revenues collected by each taxing subdistrict. 1186

The board of trustees may adjust the rate of tuition 1187
charged to each taxing subdistrict's residents to an amount 1188
commensurate with the amount of tax the board of trustees 1189
dedicates for instructional and general services provided to the 1190
residents of the subdistrict. 1191

(G) The board of trustees of the eastern gateway community 1192
college district may issue bonds in accordance with section 1193
3354.11 of the Revised Code, but the board may limit the 1194
question of approval of the issue of those bonds to the electors 1195
of only one of the two taxing subdistricts, in which case the 1196
board also may limit the use of the property or improvements to 1197
the residents of that subdistrict. 1198

(H) If the tax levy in Jefferson county expires, is not 1199
renewed, or is not approved by the electors of Jefferson county 1200
and the other taxing subdistrict does not levy a tax for the 1201
purposes of this section, the board of trustees of the eastern 1202
gateway community college district shall submit a proposal to 1203
the chancellor of the board of regents to convert to a state 1204
community college and, upon the chancellor's approval of the 1205
proposal, enter into a transition agreement with the chancellor 1206
following the procedures set forth in section 3358.05 of the 1207
Revised Code for a technical college district. 1208

Sec. 3354.25. (A) The provisions of this section prevail 1209
over conflicting provisions of this chapter; however, except as 1210
provided in this section, the community college district and its 1211

board of trustees created by this section shall comply with the 1212
provisions of this chapter. 1213

(B) (1) The territory of Warren county is hereby added to 1214
the territory of the community college district of Montgomery 1215
county, creating the Warren county Montgomery county community 1216
college district and replacing the former community college 1217
district of Montgomery county. The district created in this 1218
section may be known as and operate under the name of the 1219
Sinclair community college district. 1220

(2) The community college district created by this section 1221
shall be divided into separate taxing subdistricts, one 1222
consisting of the territory of Warren county, and another 1223
consisting of the territory of Montgomery county. 1224

Taxes for the benefit of the community college district 1225
shall be levied and the benefits from the revenues of those 1226
taxes shall be apportioned among the subdistricts only in 1227
accordance with this section. 1228

(C) The board of trustees of the two-county community 1229
college district created by this section shall consist of eleven 1230
members. 1231

(1) Nine members of the board of trustees shall be 1232
residents of Montgomery county. The initial Montgomery county 1233
members shall be the same members of the board of trustees of 1234
the former community college district of Montgomery county, as 1235
it existed prior to ~~the effective date of this section~~ September 1236
29, 2005, whose terms shall expire and whose successors shall be 1237
appointed as they would have otherwise under division (B) of 1238
section 3354.05 of the Revised Code. 1239

(2) Two members of the board of trustees shall be 1240

residents of Warren county, one of whom shall be appointed by 1241
the board of county commissioners of Warren county, and one of 1242
whom shall be appointed by the governor with the advice and 1243
consent of the senate. Each of the initial appointments under 1244
division (C) (2) of this section shall be made within ninety days 1245
after ~~the effective date of this section~~ September 29, 2005. At 1246
the time of the initial meeting of the trustees of the community 1247
college district created by this section, a drawing among the 1248
Warren county appointees shall be held to determine the initial 1249
term of each appointee, one trustee to serve for a term ending 1250
three years after the expiration date of the Montgomery county 1251
trustee's term that is the first to expire after ~~the effective~~ 1252
~~date of this section~~ September 29, 2005, and the other trustee 1253
to serve for a term ending five years after the expiration date 1254
of the Montgomery county trustee's term that is the first to 1255
expire after ~~the effective date of this section~~ September 29, 1256
2005. Thereafter, the successive terms of the Warren county 1257
members of the board of trustees shall be for five years, each 1258
term ending on the same day of the same month of the year as did 1259
the term which it succeeds. Each trustee shall hold office from 1260
the date of the trustee's appointment until the end of the term 1261
for which appointed. Any trustee appointed to fill a vacancy 1262
occurring prior to the expiration of the term for which the 1263
trustee's predecessor was appointed shall hold office for the 1264
remainder of that term. Any trustee shall continue in office 1265
subsequent to the expiration date of the trustee's term until 1266
the trustee's successor takes office, or until a period of sixty 1267
days has elapsed, whichever occurs first. 1268

(D) The board of trustees of the community college 1269
district created by this section shall continue to comply with 1270
division (G) of section 3354.09 of the Revised Code, regarding 1271

tuition for students who are residents of Ohio but not of the 1272
district, and for students who are nonresidents of Ohio. The 1273
tuition rate shall be based on the student's county of residence 1274
and shall apply to all Sinclair community college classes in all 1275
Sinclair community college locations. Except as provided in 1276
division (G)(2) of this section, students who are residents of 1277
Warren county shall continue to be charged tuition at the same 1278
rate as Ohio residents who are not residents of the district. 1279

(E)(1) Unless the conditions prescribed in division (F) of 1280
this section are satisfied, the trustees from each respective 1281
county of the community college district created by this section 1282
shall have no vote on any of the following matters pertaining to 1283
the other county: 1284

(a) Tax levies; 1285

(b) The expenditure of revenue from tax levies; 1286

(c) Levy-subsidized tuition rates. 1287

(2) As long as either of the conditions prescribed in 1288
division (F)(1) or (2) of this section are satisfied, each 1289
member of the board of trustees shall have full voting rights on 1290
all matters coming before the board. 1291

(3) At all times, on any matter related to community 1292
college programming or facilities within one county or the 1293
other, both of the following are necessary: 1294

(a) The affirmative vote of a majority of the full 1295
membership of the board of trustees; 1296

(b) The affirmative vote of at least fifty per cent of the 1297
trustees from the affected county. 1298

(4) If the millage rate of the Warren county tax levy 1299

described in division (F) of this section is subsequently 1300
reduced by a vote of the electors of Warren county to the extent 1301
that it no longer satisfies a condition prescribed in either 1302
division (F) (1) or (2) of this section, the voting restrictions 1303
prescribed in division (E) (1) of this section again apply to the 1304
board effective on the first day of the tax year that begins 1305
after the reduction is approved by the electors. 1306

(F) The voting restrictions of division (E) (1) of this 1307
section apply until the electors of Warren county approve a tax 1308
levy, in accordance with division (G) (3) of this section, 1309
equivalent to the tax levy approved by the electors of 1310
Montgomery county for the support of the former community 1311
college district of Montgomery county prior to ~~the effective~~ 1312
~~date of this section~~ September 29, 2005. For this purpose, an 1313
equivalent tax levy is a tax levied in Warren county that 1314
either: 1315

(1) In the first tax year for which the tax is collected, 1316
yields revenue per capita equal to or greater than the yield per 1317
capita of levies of the community college district in effect 1318
that tax year in Montgomery county, as jointly determined by the 1319
county auditors of Montgomery and Warren counties; 1320

(2) In the first tax year for which the tax is collected, 1321
imposes a millage rate that is equal to or greater than the 1322
effective tax rate of levies of the community college district 1323
in effect that tax year in Montgomery county, as jointly 1324
determined by the county auditors of Montgomery and Warren 1325
counties. 1326

As used in division (F) (2) of this section, "effective tax 1327
rate" means the quotient obtained by dividing the total taxes 1328
charged and payable for the taxing subdistrict for a tax year, 1329

after the reduction prescribed by section 319.301 of the Revised 1330
Code but before ~~the any~~ reduction prescribed by section ~~319.302~~ 1331
~~or~~ 323.152 of the Revised Code, by the taxable value for the 1332
taxing subdistrict for that tax year. 1333

(G) (1) The board of trustees may propose to levy a tax on 1334
taxable property in Montgomery county to be voted on by the 1335
electors of Montgomery county as provided in division (G) (3) of 1336
this section. Any money raised by a tax levied by the former 1337
community college district of Montgomery county or a subsequent 1338
tax levied in Montgomery county in accordance with division (G) 1339
(3) of this section shall be used solely for the benefit of 1340
Montgomery county residents attending Sinclair community college 1341
in the form of student tuition subsidy, student scholarships, 1342
and instructional facilities, equipment and support services 1343
located within Montgomery county, shall be deposited into a 1344
separate fund from all other revenues of the district, and shall 1345
be budgeted separately. 1346

(2) The board of trustees may propose to levy a tax on 1347
taxable property in Warren county to be voted on by electors of 1348
Warren county as provided in division (G) (3) of this section. 1349
Any money raised by the tax shall be used solely for the benefit 1350
of Warren county residents attending Sinclair community college 1351
in the form of student tuition subsidy, student scholarships, 1352
and instructional facilities, equipment and support services 1353
located within Warren county, shall be deposited into a separate 1354
fund from all other revenues of the district, and shall be 1355
budgeted separately. If the tax is approved in accordance with 1356
division (G) (3) (c) of this section, the board of trustees may 1357
adjust the rate of tuition charged to Warren county residents 1358
commensurate with the amount of that tax the board of trustees 1359
dedicates for instructional and general services provided to 1360

Warren county residents. 1361

(3) For each taxing subdistrict of the community college 1362
district created by this section, the board of trustees may 1363
propose to levy a tax in accordance with the procedures 1364
prescribed in section 3354.12 of the Revised Code, except as 1365
provided in divisions (G) (3) (a) to (c) of this section. 1366

(a) Wherein section 3354.12 of the Revised Code the terms 1367
"district" and "community college district" are used, those 1368
terms shall be construed to mean the appropriate taxing 1369
subdistrict described in division (B) (2) of this section, except 1370
that the "board of trustees of the community college district" 1371
means the board of trustees for the entire community college 1372
district as described in division (C) of this section. That 1373
board of trustees may propose separate levies for either of the 1374
two taxing subdistricts. 1375

(b) "Tax duplicate," as used in section 3354.12 of the 1376
Revised Code, means the tax duplicate of only the appropriate 1377
taxing subdistrict and not the tax duplicate of the entire 1378
community college district. 1379

(c) The resolution of the board of trustees proposing a 1380
tax levy in the Warren county taxing subdistrict is subject to 1381
approval of a two-thirds vote of the board of county 1382
commissioners of Warren county. If so approved by the board of 1383
county commissioners of Warren county, that board shall certify 1384
the resolution to the Warren county board of elections, which 1385
shall place on the ballot for the electors of Warren county the 1386
question of levying the tax proposed in the resolution on all 1387
taxable property of the county. If approved by the electors of 1388
the county, the tax shall be levied as provided in section 1389
3354.12 of the Revised Code and anticipation notes may be issued 1390

by the board of trustees in accordance with that section. 1391

(H) (1) The board of trustees of the community college 1392
district created by this section may issue bonds in accordance 1393
with section 3354.11 of the Revised Code; however, the board may 1394
limit the question of approval of the issue of those bonds to 1395
the electors of only one of the two taxing subdistricts 1396
described in division (B) (2) of this section, in which case the 1397
board also may limit the use of the property or improvements to 1398
the residents of that subdistrict. 1399

(2) A resolution of the board of trustees proposing the 1400
issuance of bonds for only the Warren county taxing subdistrict 1401
is subject to approval of a two-thirds vote of the board of 1402
county commissioners of Warren county. If so approved by the 1403
board of county commissioners of Warren county, that board shall 1404
certify the resolution to the Warren county board of elections 1405
which shall place on the ballot for the electors of Warren 1406
county the question of issuing bonds as proposed in the 1407
resolution. 1408

Sec. 4503.06. (A) The owner of each manufactured or mobile 1409
home that has acquired situs in this state shall pay either a 1410
real property tax pursuant to Title LVII of the Revised Code or 1411
a manufactured home tax pursuant to division (C) of this 1412
section. 1413

(B) The owner of a manufactured or mobile home shall pay 1414
real property taxes if either of the following applies: 1415

(1) The manufactured or mobile home acquired situs in the 1416
state or ownership in the home was transferred on or after 1417
January 1, 2000, and all of the following apply: 1418

(a) The home is affixed to a permanent foundation as 1419

defined in division (C) (5) of section 3781.06 of the Revised Code. 1420
1421

(b) The home is located on land that is owned by the owner of the home. 1422
1423

(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code. 1424
1425
1426

(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply: 1427
1428
1429

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code. 1430
1431
1432

(b) The home is located on land that is owned by the owner of the home. 1433
1434

(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid. 1435
1436
1437
1438
1439
1440

(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the clerk of the court of common pleas that issued it and the clerk has inactivated the certificate. 1441
1442
1443
1444

(C) (1) Any mobile or manufactured home that is not taxed as real property as provided in division (B) of this section is subject to an annual manufactured home tax, payable by the 1445
1446
1447

owner, for locating the home in this state. The tax as levied in 1448
this section is for the purpose of supplementing the general 1449
revenue funds of the local subdivisions in which the home has 1450
its situs pursuant to this section. 1451

(2) The year for which the manufactured home tax is levied 1452
commences on the first day of January and ends on the following 1453
thirty-first day of December. The state shall have the first 1454
lien on any manufactured or mobile home on the list for the 1455
amount of taxes, penalties, and interest charged against the 1456
owner of the home under this section. The lien of the state for 1457
the tax for a year shall attach on the first day of January to a 1458
home that has acquired situs on that date. The lien for a home 1459
that has not acquired situs on the first day of January, but 1460
that acquires situs during the year, shall attach on the next 1461
first day of January. The lien shall continue until the tax, 1462
including any penalty or interest, is paid. 1463

(3) (a) The situs of a manufactured or mobile home located 1464
in this state on the first day of January is the local taxing 1465
district in which the home is located on that date. 1466

(b) The situs of a manufactured or mobile home not located 1467
in this state on the first day of January, but located in this 1468
state subsequent to that date, is the local taxing district in 1469
which the home is located thirty days after it is acquired or 1470
first enters this state. 1471

(4) The tax is collected by and paid to the county 1472
treasurer of the county containing the taxing district in which 1473
the home has its situs. 1474

(D) The manufactured home tax shall be computed and 1475
assessed by the county auditor of the county containing the 1476

taxing district in which the home has its situs as follows: 1477

(1) On a home that acquired situs in this state prior to 1478

January 1, 2000: 1479

(a) By multiplying the assessable value of the home by the 1480

tax rate of the taxing district in which the home has its situs, 1481

and deducting from the product thus obtained any reduction 1482

authorized under section 4503.065 of the Revised Code. The tax 1483

levied under this formula shall not be less than thirty-six 1484

dollars, unless the home qualifies for a reduction in assessable 1485

value under section 4503.065 of the Revised Code, in which case 1486

there shall be no minimum tax and the tax shall be the amount 1487

calculated under this division. 1488

(b) The assessable value of the home shall be forty per 1489

cent of the amount arrived at by the following computation: 1490

(i) If the cost to the owner, or market value at time of 1491

purchase, whichever is greater, of the home includes the 1492

furnishings and equipment, such cost or market value shall be 1493

multiplied according to the following schedule: 1494

1495

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%

E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 1496
day of January and the thirty-first day of December of the first 1497
year. 1498

(ii) If the cost to the owner, or market value at the time 1499
of purchase, whichever is greater, of the home does not include 1500
the furnishings and equipment, such cost or market value shall 1501
be multiplied according to the following schedule: 1502

1503

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%

E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 1504
day of January and the thirty-first day of December of the first 1505
year. 1506

(2) On a home in which ownership was transferred or that 1507
first acquired situs in this state on or after January 1, 2000: 1508

(a) By multiplying the assessable value of the home by the 1509
effective tax rate, as defined in section 323.08 of the Revised 1510
Code, for residential real property of the taxing district in 1511
which the home has its situs, and deducting from the product 1512
thus obtained the reductions required ~~or authorized~~ under 1513
~~section 319.302,~~ division (B) of section 323.152, or section 1514
4503.065 of the Revised Code. 1515

(b) The assessable value of the home shall be ~~thirty-five~~ 1516
~~per cent of its~~ true value as determined under division (L) of 1517
this section multiplied by the assessment percentage that 1518
applies to real property for the preceding tax year, as 1519
determined by the tax commissioner under section 5715.01 of the 1520
Revised Code. 1521

(3) On or before the fifteenth day of January each year, 1522

the county auditor shall record the assessable value and the 1523
amount of tax on the manufactured or mobile home on the tax list 1524
and deliver a duplicate of the list to the county treasurer. In 1525
the case of an emergency as defined in section 323.17 of the 1526
Revised Code, the tax commissioner, by journal entry, may extend 1527
the times for delivery of the duplicate for an additional 1528
fifteen days upon receiving a written application from the 1529
county auditor regarding an extension for the delivery of the 1530
duplicate, or from the county treasurer regarding an extension 1531
of the time for the billing and collection of taxes. The 1532
application shall contain a statement describing the emergency 1533
that will cause the unavoidable delay and must be received by 1534
the tax commissioner on or before the last day of the month 1535
preceding the day delivery of the duplicate is otherwise 1536
required. When an extension is granted for delivery of the 1537
duplicate, the time period for payment of taxes shall be 1538
extended for a like period of time. When a delay in the closing 1539
of a tax collection period becomes unavoidable, the tax 1540
commissioner, upon application by the county auditor and county 1541
treasurer, may order the time for payment of taxes to be 1542
extended if the tax commissioner determines that penalties have 1543
accrued or would otherwise accrue for reasons beyond the control 1544
of the taxpayers of the county. The order shall prescribe the 1545
final extended date for payment of taxes for that collection 1546
period. 1547

(4) After January 1, 1999, the owner of a manufactured or 1548
mobile home taxed pursuant to division (D)(1) of this section 1549
may elect to have the home taxed pursuant to division (D)(2) of 1550
this section by filing a written request with the county auditor 1551
of the taxing district in which the home is located on or before 1552
the first day of December of any year. Upon the filing of the 1553

request, the county auditor shall determine whether all taxes 1554
levied under division (D) (1) of this section have been paid, and 1555
if those taxes have been paid, the county auditor shall tax the 1556
manufactured or mobile home pursuant to division (D) (2) of this 1557
section commencing in the next tax year. 1558

(5) A manufactured or mobile home that acquired situs in 1559
this state prior to January 1, 2000, shall be taxed pursuant to 1560
division (D) (2) of this section if no manufactured home tax had 1561
been paid for the home and the home was not exempted from 1562
taxation pursuant to division (E) of this section for the year 1563
for which the taxes were not paid. 1564

(6) (a) Immediately upon receipt of any manufactured home 1565
tax duplicate from the county auditor, but not less than twenty 1566
days prior to the last date on which the first one-half taxes 1567
may be paid without penalty as prescribed in division (F) of 1568
this section, the county treasurer shall cause to be prepared 1569
and mailed or delivered to each person charged on that duplicate 1570
with taxes, or to an agent designated by such person, the tax 1571
bill prescribed by the tax commissioner under division (D) (7) of 1572
this section. When taxes are paid by installments, the county 1573
treasurer shall mail or deliver to each person charged on such 1574
duplicate or the agent designated by that person a second tax 1575
bill showing the amount due at the time of the second tax 1576
collection. The second half tax bill shall be mailed or 1577
delivered at least twenty days prior to the close of the second 1578
half tax collection period. A change in the mailing address, 1579
electronic mail address, or telephone number of any tax bill 1580
shall be made in writing to the county treasurer. Failure to 1581
receive a bill required by this section does not excuse failure 1582
or delay to pay any taxes shown on the bill or, except as 1583
provided in division (B) (1) of section 5715.39 of the Revised 1584

Code, avoid any penalty, interest, or charge for such delay. 1585

A policy adopted by a county treasurer under division (A) 1586
(2) of section 323.13 of the Revised Code shall also allow any 1587
person required to receive a tax bill under division (D) (6) (a) 1588
of this section to request electronic delivery of that tax bill 1589
in the same manner. A person may rescind such a request in the 1590
same manner as a request made under division (A) (2) of section 1591
323.13 of the Revised Code. The request shall terminate upon a 1592
change in the name of the person charged with the taxes pursuant 1593
to section 4503.061 of the Revised Code. 1594

(b) After delivery of the copy of the delinquent 1595
manufactured home tax list under division (H) of this section, 1596
the county treasurer may prepare and mail to each person in 1597
whose name a home is listed an additional tax bill showing the 1598
total amount of delinquent taxes charged against the home as 1599
shown on the list. The tax bill shall include a notice that the 1600
interest charge prescribed by division (G) of this section has 1601
begun to accrue. 1602

(7) Each tax bill prepared and mailed or delivered under 1603
division (D) (6) of this section shall be in the form and contain 1604
the information required by the tax commissioner. The 1605
commissioner may prescribe different forms for each county and 1606
may authorize the county auditor to make up tax bills and tax 1607
receipts to be used by the county treasurer. The tax bill shall 1608
not contain or be mailed or delivered with any information or 1609
material that is not required by this section or that is not 1610
authorized by section 321.45 of the Revised Code or by the tax 1611
commissioner. In addition to the information required by the 1612
commissioner, each tax bill shall contain the following 1613
information: 1614

(a) The taxes levied and the taxes charged and payable 1615
against the manufactured or mobile home; 1616

(b) The following notice: "Notice: If the taxes are not 1617
paid within sixty days after the county auditor delivers the 1618
delinquent manufactured home tax list to the county treasurer, 1619
you and your home may be subject to collection proceedings for 1620
tax delinquency." Failure to provide such notice has no effect 1621
upon the validity of any tax judgment to which a home may be 1622
subjected. 1623

(c) In the case of manufactured or mobile homes taxed 1624
under division (D) (2) of this section, the following additional 1625
information: 1626

(i) The effective tax rate. The words "effective tax rate" 1627
shall appear in boldface type. 1628

(ii) The following notice: "Notice: If the taxes charged 1629
against this home have been reduced by the 2-1/2 per cent tax 1630
reduction for residences occupied by the owner but the home is 1631
not a residence occupied by the owner, the owner must notify the 1632
county auditor's office not later than March 31 of the year for 1633
which the taxes are due. Failure to do so may result in the 1634
owner being convicted of a fourth degree misdemeanor, which is 1635
punishable by imprisonment up to 30 days, a fine up to \$250, or 1636
both, and in the owner having to repay the amount by which the 1637
taxes were erroneously or illegally reduced, plus any interest 1638
that may apply. 1639

If the taxes charged against this home have not been 1640
reduced by the 2-1/2 per cent tax reduction and the home is a 1641
residence occupied by the owner, the home may qualify for the 1642
tax reduction. To obtain an application for the tax reduction or 1643

further information, the owner may contact the county auditor's 1644
office at _____ (insert the address and telephone number of 1645
the county auditor's office).". 1646

(E) (1) A manufactured or mobile home is not subject to 1647
this section when any of the following applies: 1648

(a) It is taxable as personal property pursuant to section 1649
5709.01 of the Revised Code. Any manufactured or mobile home 1650
that is used as a residence shall be subject to this section and 1651
shall not be taxable as personal property pursuant to section 1652
5709.01 of the Revised Code. 1653

(b) It bears a license plate issued by any state other 1654
than this state unless the home is in this state in excess of an 1655
accumulative period of thirty days in any calendar year. 1656

(c) The annual tax has been paid on the home in this state 1657
for the current year. 1658

(d) The tax commissioner has determined, pursuant to 1659
section 5715.27 of the Revised Code, that the property is exempt 1660
from taxation, or would be exempt from taxation under Chapter 1661
5709. of the Revised Code if it were classified as real 1662
property. 1663

(2) A travel trailer or park trailer, as these terms are 1664
defined in section 4501.01 of the Revised Code, is not subject 1665
to this section if it is unused or unoccupied and stored at the 1666
owner's normal place of residence or at a recognized storage 1667
facility. 1668

(3) A travel trailer or park trailer, as these terms are 1669
defined in section 4501.01 of the Revised Code, is subject to 1670
this section and shall be taxed as a manufactured or mobile home 1671
if it has a situs longer than thirty days in one location and is 1672

connected to existing utilities, unless either of the following 1673
applies: 1674

(a) The situs is in a state facility or a camping or park 1675
area as defined in division (C), (Q), (S), or (V) of section 1676
3729.01 of the Revised Code. 1677

(b) The situs is in a camping or park area that is a tract 1678
of land that has been limited to recreational use by deed or 1679
zoning restrictions and subdivided for sale of five or more 1680
individual lots for the express or implied purpose of occupancy 1681
by either self-contained recreational vehicles as defined in 1682
division (T) of section 3729.01 of the Revised Code or by 1683
dependent recreational vehicles as defined in division (D) of 1684
section 3729.01 of the Revised Code. 1685

(F) Except as provided in division (D) (3) of this section, 1686
the manufactured home tax is due and payable as follows: 1687

(1) When a manufactured or mobile home has a situs in this 1688
state, as provided in this section, on the first day of January, 1689
one-half of the amount of the tax is due and payable on or 1690
before the first day of March and the balance is due and payable 1691
on or before the thirty-first day of July. At the option of the 1692
owner of the home, the tax for the entire year may be paid in 1693
full on the first day of March. 1694

(2) When a manufactured or mobile home first acquires a 1695
situs in this state after the first day of January, no tax is 1696
due and payable for that year. 1697

(G) (1) (a) Except as otherwise provided in division (G) (1) 1698
(b) of this section, if one-half of the current taxes charged 1699
under this section against a manufactured or mobile home, 1700
together with the full amount of any delinquent taxes, are not 1701

paid on or before the first day of March in that year, or on or 1702
before the last day for such payment as extended pursuant to 1703
section 4503.063 of the Revised Code, a penalty of ten per cent 1704
shall be charged against the unpaid balance of such half of the 1705
current taxes. If the total amount of all such taxes is not paid 1706
on or before the thirty-first day of July, next thereafter, or 1707
on or before the last day for payment as extended pursuant to 1708
section 4503.063 of the Revised Code, a like penalty shall be 1709
charged on the balance of the total amount of the unpaid current 1710
taxes. 1711

(b) After a valid delinquent tax contract that includes 1712
unpaid current taxes from a first-half collection period 1713
described in division (F) of this section has been entered into 1714
under section 323.31 of the Revised Code, no ten per cent 1715
penalty shall be charged against such taxes after the second- 1716
half collection period while the delinquent tax contract remains 1717
in effect. On the day a delinquent tax contract becomes void, 1718
the ten per cent penalty shall be charged against such taxes and 1719
shall equal the amount of penalty that would have been charged 1720
against unpaid current taxes outstanding on the date on which 1721
the second-half penalty would have been charged thereon under 1722
division (G)(1)(a) of this section if the contract had not been 1723
in effect. 1724

(2)(a) On the first day of the month following the last 1725
day the second installment of taxes may be paid without penalty 1726
beginning in 2000, interest shall be charged against and 1727
computed on all delinquent taxes other than the current taxes 1728
that became delinquent taxes at the close of the last day such 1729
second installment could be paid without penalty. The charge 1730
shall be for interest that accrued during the period that began 1731
on the preceding first day of December and ended on the last day 1732

of the month that included the last date such second installment 1733
could be paid without penalty. The interest shall be computed at 1734
the rate per annum prescribed by section 5703.47 of the Revised 1735
Code and shall be entered as a separate item on the delinquent 1736
manufactured home tax list compiled under division (H) of this 1737
section. 1738

(b) On the first day of December beginning in 2000, the 1739
interest shall be charged against and computed on all delinquent 1740
taxes. The charge shall be for interest that accrued during the 1741
period that began on the first day of the month following the 1742
last date prescribed for the payment of the second installment 1743
of taxes in the current year and ended on the immediately 1744
preceding last day of November. The interest shall be computed 1745
at the rate per annum prescribed by section 5703.47 of the 1746
Revised Code and shall be entered as a separate item on the 1747
delinquent manufactured home tax list. 1748

(c) After a valid undertaking has been entered into for 1749
the payment of any delinquent taxes, no interest shall be 1750
charged against such delinquent taxes while the undertaking 1751
remains in effect in compliance with section 323.31 of the 1752
Revised Code. If a valid undertaking becomes void, interest 1753
shall be charged against the delinquent taxes for the periods 1754
that interest was not permitted to be charged while the 1755
undertaking was in effect. The interest shall be charged on the 1756
day the undertaking becomes void and shall equal the amount of 1757
interest that would have been charged against the unpaid 1758
delinquent taxes outstanding on the dates on which interest 1759
would have been charged thereon under divisions (G) (1) and (2) 1760
of this section had the undertaking not been in effect. 1761

(3) If the full amount of the taxes due at either of the 1762

times prescribed by division (F) of this section is paid within 1763
ten days after such time, the county treasurer shall waive the 1764
collection of and the county auditor shall remit one-half of the 1765
penalty provided for in this division for failure to make that 1766
payment by the prescribed time. 1767

(4) The treasurer shall compile and deliver to the county 1768
auditor a list of all tax payments the treasurer has received as 1769
provided in division (G) (3) of this section. The list shall 1770
include any information required by the auditor for the 1771
remission of the penalties waived by the treasurer. The taxes so 1772
collected shall be included in the settlement next succeeding 1773
the settlement then in process. 1774

(H) (1) The county auditor shall compile annually a 1775
"delinquent manufactured home tax list" consisting of homes the 1776
county treasurer's records indicate have taxes that were not 1777
paid within the time prescribed by divisions (D) (3) and (F) of 1778
this section, have taxes that remain unpaid from prior years, or 1779
have unpaid tax penalties or interest that have been assessed. 1780

(2) Within thirty days after the settlement under division 1781
~~(H) (2)~~ (G) (2) of section 321.24 of the Revised Code, the county 1782
auditor shall deliver a copy of the delinquent manufactured home 1783
tax list to the county treasurer. The auditor shall update and 1784
publish the delinquent manufactured home tax list annually in 1785
the same manner as delinquent real property tax lists are 1786
published. The county auditor may apportion the cost of 1787
publishing the list among taxing districts in proportion to the 1788
amount of delinquent manufactured home taxes so published that 1789
each taxing district is entitled to receive upon collection of 1790
those taxes, or the county auditor may charge the owner of a 1791
home on the list a flat fee established under section 319.54 of 1792

the Revised Code for the cost of publishing the list and, if the 1793
fee is not paid, may place the fee upon the delinquent 1794
manufactured home tax list as a lien on the listed home, to be 1795
collected as other manufactured home taxes. 1796

(3) When taxes, penalties, or interest are charged against 1797
a person on the delinquent manufactured home tax list and are 1798
not paid within sixty days after the list is delivered to the 1799
county treasurer, the county treasurer shall, in addition to any 1800
other remedy provided by law for the collection of taxes, 1801
penalties, and interest, enforce collection of such taxes, 1802
penalties, and interest by civil action in the name of the 1803
treasurer against the owner for the recovery of the unpaid taxes 1804
following the procedures for the recovery of delinquent real 1805
property taxes in sections 323.25 to 323.28 of the Revised Code. 1806
The action may be brought in municipal or county court, provided 1807
the amount charged does not exceed the monetary limitations for 1808
original jurisdiction for civil actions in those courts. 1809

It is sufficient, having made proper parties to the suit, 1810
for the county treasurer to allege in the treasurer's bill of 1811
particulars or petition that the taxes stand chargeable on the 1812
books of the county treasurer against such person, that they are 1813
due and unpaid, and that such person is indebted in the amount 1814
of taxes appearing to be due the county. The treasurer need not 1815
set forth any other matter relating thereto. If it is found on 1816
the trial of the action that the person is indebted to the 1817
state, judgment shall be rendered in favor of the county 1818
treasurer prosecuting the action. The judgment debtor is not 1819
entitled to the benefit of any law for stay of execution or 1820
exemption of property from levy or sale on execution in the 1821
enforcement of the judgment. 1822

Upon the filing of an entry of confirmation of sale or an 1823
order of forfeiture in a proceeding brought under this division, 1824
title to the manufactured or mobile home shall be in the 1825
purchaser. The clerk of courts shall issue a certificate of 1826
title to the purchaser upon presentation of proof of filing of 1827
the entry of confirmation or order and, in the case of a 1828
forfeiture, presentation of the county auditor's certificate of 1829
sale. 1830

(I) The total amount of taxes collected shall be 1831
distributed in the following manner: four per cent shall be 1832
allowed as compensation to the county auditor for the county 1833
auditor's service in assessing the taxes; two per cent shall be 1834
allowed as compensation to the county treasurer for the services 1835
the county treasurer renders as a result of the tax levied by 1836
this section. Such amounts shall be paid into the county 1837
treasury, to the credit of the county general revenue fund, on 1838
the warrant of the county auditor. Fees to be paid to the credit 1839
of the real estate assessment fund shall be collected pursuant 1840
to division (C) of section 319.54 of the Revised Code and paid 1841
into the county treasury, on the warrant of the county auditor. 1842
The balance of the taxes collected shall be distributed among 1843
the taxing subdivisions of the county in which the taxes are 1844
collected and paid in the same ratio as those taxes were 1845
collected for the benefit of the taxing subdivision. The taxes 1846
levied and revenues collected under this section shall be in 1847
lieu of any general property tax and any tax levied with respect 1848
to the privilege of using or occupying a manufactured or mobile 1849
home in this state except as provided in sections 4503.04 and 1850
5741.02 of the Revised Code. 1851

(J) An agreement to purchase or a bill of sale for a 1852
manufactured home shall show whether or not the furnishings and 1853

equipment are included in the purchase price. 1854

(K) If the county treasurer and the county prosecuting 1855
attorney agree that an item charged on the delinquent 1856
manufactured home tax list is uncollectible, they shall certify 1857
that determination and the reasons to the county board of 1858
revision. If the board determines the amount is uncollectible, 1859
it shall certify its determination to the county auditor, who 1860
shall strike the item from the list. 1861

(L) (1) The county auditor shall appraise at its true value 1862
any manufactured or mobile home in which ownership is 1863
transferred or which first acquires situs in this state on or 1864
after January 1, 2000, and any manufactured or mobile home the 1865
owner of which has elected, under division (D) (4) of this 1866
section, to have the home taxed under division (D) (2) of this 1867
section. The true value shall include the value of the home, any 1868
additions, and any fixtures, but not any furnishings in the 1869
home. In determining the true value of a manufactured or mobile 1870
home, the auditor shall consider all facts and circumstances 1871
relating to the value of the home, including its age, its 1872
capacity to function as a residence, any obsolete 1873
characteristics, and other factors that may tend to prove its 1874
true value. 1875

(2) (a) If a manufactured or mobile home has been the 1876
subject of an arm's length sale between a willing seller and a 1877
willing buyer within a reasonable length of time prior to the 1878
determination of true value, the county auditor shall consider 1879
the sale price of the home to be the true value for taxation 1880
purposes. 1881

(b) The sale price in an arm's length transaction between 1882
a willing seller and a willing buyer shall not be considered the 1883

true value of the home if either of the following occurred after 1884
the sale: 1885

(i) The home has lost value due to a casualty. 1886

(ii) An addition or fixture has been added to the home. 1887

(3) The county auditor shall have each home viewed and 1888
appraised at least once in each six-year period in the same year 1889
in which real property in the county is appraised pursuant to 1890
Chapter 5713. of the Revised Code, and shall update the 1891
appraised values in the third calendar year following the 1892
appraisal. The person viewing or appraising a home may enter the 1893
home to determine by actual view any additions or fixtures that 1894
have been added since the last appraisal. In conducting the 1895
appraisals and establishing the true value, the auditor shall 1896
follow the procedures set forth for appraising real property in 1897
sections 5713.01 and 5713.03 of the Revised Code. 1898

(4) The county auditor shall place the true value of each 1899
home on the manufactured home tax list upon completion of an 1900
appraisal. 1901

(5) (a) If the county auditor changes the true value of a 1902
home, the auditor shall notify the owner of the home in writing, 1903
delivered by mail or in person. The notice shall be given at 1904
least thirty days prior to the issuance of any tax bill that 1905
reflects the change. Failure to receive the notice does not 1906
invalidate any proceeding under this section. 1907

(b) Any owner of a home or any other person or party that 1908
would be authorized to file a complaint under division (A) of 1909
section 5715.19 of the Revised Code if the home was real 1910
property may file a complaint against the true value of the home 1911
as appraised under this section. The complaint shall be filed 1912

with the county auditor on or before the thirty-first day of 1913
March of the current tax year or the date of closing of the 1914
collection for the first half of manufactured home taxes for the 1915
current tax year, whichever is later. The auditor shall present 1916
to the county board of revision all complaints filed with the 1917
auditor under this section. The board shall hear and investigate 1918
the complaint and may take action on it as provided under 1919
sections 5715.11 to 5715.19 of the Revised Code. 1920

(c) If the county board of revision determines, pursuant 1921
to a complaint against the valuation of a manufactured or mobile 1922
home filed under this section, that the amount of taxes, 1923
assessments, or other charges paid was in excess of the amount 1924
due based on the valuation as finally determined, then the 1925
overpayment shall be refunded in the manner prescribed in 1926
section 5715.22 of the Revised Code. 1927

(d) Payment of all or part of a tax under this section for 1928
any year for which a complaint is pending before the county 1929
board of revision does not abate the complaint or in any way 1930
affect the hearing and determination thereof. 1931

(M) If the county auditor determines that any tax or other 1932
charge or any part thereof has been erroneously charged as a 1933
result of a clerical error as defined in section 319.35 of the 1934
Revised Code, the county auditor shall call the attention of the 1935
county board of revision to the erroneous charges. If the board 1936
finds that the taxes or other charges have been erroneously 1937
charged or collected, it shall certify the finding to the 1938
auditor. Upon receipt of the certification, the auditor shall 1939
remove the erroneous charges on the manufactured home tax list 1940
or delinquent manufactured home tax list in the same manner as 1941
is prescribed in section 319.35 of the Revised Code for 1942

erroneous charges against real property, and refund any 1943
erroneous charges that have been collected, with interest, in 1944
the same manner as is prescribed in section 319.36 of the 1945
Revised Code for erroneous charges against real property. 1946

(N) As used in this section and section 4503.061 of the 1947
Revised Code: 1948

(1) "Manufactured home taxes" includes taxes, penalties, 1949
and interest charged under division (C) or (G) of this section 1950
and any penalties charged under division (G) or (H) (5) of 1951
section 4503.061 of the Revised Code. 1952

(2) "Current taxes" means all manufactured home taxes 1953
charged against a manufactured or mobile home that have not 1954
appeared on the manufactured home tax list for any prior year. 1955
Current taxes become delinquent taxes if they remain unpaid 1956
after the last day prescribed for payment of the second 1957
installment of current taxes without penalty, whether or not 1958
they have been certified delinquent. 1959

(3) "Delinquent taxes" means: 1960

(a) Any manufactured home taxes that were charged against 1961
a manufactured or mobile home for a prior year, including any 1962
penalties or interest charged for a prior year and the costs of 1963
publication under division (H) (2) of this section, and that 1964
remain unpaid; 1965

(b) Any current manufactured home taxes charged against a 1966
manufactured or mobile home that remain unpaid after the last 1967
day prescribed for payment of the second installment of current 1968
taxes without penalty, whether or not they have been certified 1969
delinquent, including any penalties or interest and the costs of 1970
publication under division (H) (2) of this section. 1971

Sec. 4503.065. (A) (1) Division (A) of this section applies	1972
to any of the following persons:	1973
(a) An individual who is permanently and totally disabled;	1974
(b) An individual who is sixty-five years of age or older;	1975
(c) An individual who is the surviving spouse of a	1976
deceased person who was permanently and totally disabled or	1977
sixty-five years of age or older and who applied and qualified	1978
for a reduction in assessable value under this section in the	1979
year of death, provided the surviving spouse is at least fifty-	1980
nine but not sixty-five or more years of age on the date the	1981
deceased spouse dies.	1982
(2) The manufactured home tax on a manufactured or mobile	1983
home that is paid pursuant to division (C) of section 4503.06 of	1984
the Revised Code and that is owned and occupied as a home by an	1985
individual whose domicile is in this state and to whom this	1986
section applies, shall be reduced for any tax year for which an	1987
application for such reduction has been approved, provided the	1988
individual did not acquire ownership from a person, other than	1989
the individual's spouse, related by consanguinity or affinity	1990
for the purpose of qualifying for the reduction. An owner	1991
includes a settlor of a revocable or irrevocable inter vivos	1992
trust holding the title to a manufactured or mobile home	1993
occupied by the settlor as of right under the trust.	1994
(a) For manufactured and mobile homes for which the tax	1995
imposed by section 4503.06 of the Revised Code is computed under	1996
division (D) (2) of that section, the reduction shall equal one	1997
of the following amounts, as applicable to the person:	1998
(i) If the person received a reduction under this section	1999
for tax year 2007, the greater of the reduction for that tax	2000

year or the amount computed under division (A) (2) (b) of this 2001
section; 2002

(ii) If the person received, for any homestead, a 2003
reduction under division (A) of this section for tax year 2014 2004
or under division (A) (1) of section 323.152 of the Revised Code 2005
for tax year 2013 or the person is the surviving spouse of such 2006
a person and the surviving spouse is at least fifty-nine years 2007
of age on the date the deceased spouse dies, the amount computed 2008
under division (A) (2) (b) of this section. ~~For purposes of~~ 2009
~~divisions (A) (2) (a) (ii) and (iii) of this section, a person~~ 2010
~~receives a reduction under division (A) of this section or~~ 2011
~~division (A) (1) of section 323.152 of the Revised Code for tax~~ 2012
~~year 2014 or 2013, respectively, if the person files a late~~ 2013
~~application for that respective tax year that is approved by the~~ 2014
~~county auditor under section 4503.066 or 323.153 of the Revised~~ 2015
~~Code.~~ 2016

(iii) If the person is not described in division (A) (2) (a) 2017
(i) or (ii) of this section and the person's total income does 2018
not exceed thirty thousand dollars, as adjusted under division 2019
(A) (2) (e) of this section, the amount computed under division 2020
(A) (2) (b) of this section. 2021

(b) The amount of the reduction under division (A) (2) (b) 2022
of this section equals the product of the following: 2023

(i) Twenty-five thousand dollars of the true value of the 2024
property in money, as adjusted under division (A) (2) (e) of this 2025
section; 2026

(ii) The assessment percentage established by the tax 2027
commissioner under division (B) of section 5715.01 of the 2028
Revised Code, not to exceed thirty-five per cent; 2029

(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;

(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.

(c) 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:

(i) 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 (A)(2)(d) of this section;

(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(d) of this section. ~~For purposes of divisions (A)(2)(c)(ii) and (iii) of this section, a person receives a reduction under division (A) of this section or under division (A)(1) 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.~~

(iii) If the person is not described in division (A) (2) (c) 2060
(i) or (ii) of this section and the person's total income does 2061
not exceed thirty thousand dollars, as adjusted under division 2062
(A) (2) (e) of this section, the amount computed under division 2063
(A) (2) (d) of this section. 2064

(d) The amount of the reduction under division (A) (2) (d) 2065
of this section equals the product of the following: 2066

(i) Twenty-five thousand dollars of the cost to the owner, 2067
or the market value at the time of purchase, whichever is 2068
greater, as those terms are used in division (D) (1) of section 2069
4503.06 of the Revised Code, and as adjusted under division (A) 2070
(2) (e) of this section; 2071

(ii) The percentage from the appropriate schedule in 2072
division (D) (1) (b) of section 4503.06 of the Revised Code; 2073

(iii) The assessment percentage of forty per cent used in 2074
division (D) (1) (b) of section 4503.06 of the Revised Code; 2075

(iv) The tax rate of the taxing district in which the home 2076
has its situs. 2077

(e) ~~Each calendar year, the~~ The tax commissioner shall 2078
adjust the income threshold described in divisions (A) (2) (a) 2079
(iii) and (A) (2) (c) (iii) and the reduction amounts described in 2080
divisions (A) (2) (b) (i), (A) (2) (d) (i), (B) (1), (B) (2), (C) (1), 2081
(C) (2), and (F) of this section by completing the following 2082
calculations in September of each year: 2083

(i) Determine the percentage increase in the gross 2084
domestic product deflator determined by the bureau of economic 2085
analysis of the United States department of commerce from the 2086
first day of January of the preceding calendar year to the last 2087
day of December of the preceding calendar year; 2088

(ii) Multiply that percentage increase by the total income 2089
threshold or reduction amount for the ensuing tax year, as 2090
applicable; 2091

(iii) Add the resulting product to the total income 2092
threshold or reduction amount, as applicable for the ensuing tax 2093
year; 2094

(iv) Round the resulting sum to the nearest multiple of 2095
one hundred dollars. 2096

The commissioner shall certify the amount resulting from 2097
~~the each~~ adjustment to each county auditor not later than the 2098
first day of December each year. The certified amount applies to 2099
the second ensuing tax year. The commissioner shall not make the 2100
applicable adjustment in any calendar year in which the amount 2101
resulting from the adjustment would be less than the total 2102
income threshold or the reduction amount for the ensuing tax 2103
year. 2104

(B) The manufactured home tax levied pursuant to division 2105
(C) of section 4503.06 of the Revised Code on a manufactured or 2106
mobile home that is owned and occupied by a disabled veteran 2107
shall be reduced for any tax year for which an application for 2108
such reduction has been approved, provided the disabled veteran 2109
did not acquire ownership from a person, other than the disabled 2110
veteran's spouse, related by consanguinity or affinity for the 2111
purpose of qualifying for the reduction. An owner includes an 2112
owner within the meaning of division (A) (2) of this section. 2113

(1) For manufactured and mobile homes for which the tax 2114
imposed by section 4503.06 of the Revised Code is computed under 2115
division (D) (2) of that section, the reduction shall equal the 2116
product obtained by multiplying fifty thousand dollars of the 2117

true value of the property in money, as adjusted under division 2118
(A) (2) (e) of this section, by the amounts described in divisions 2119
(A) (2) (b) (ii) to (iv) of this section. 2120

(2) For manufactured and mobile homes for which the tax 2121
imposed by section 4503.06 of the Revised Code is computed under 2122
division (D) (1) of that section, the reduction shall equal the 2123
product obtained by multiplying fifty thousand dollars of the 2124
cost to the owner, or the market value at the time of purchase, 2125
whichever is greater, as those terms are used in division (D) (1) 2126
of section 4503.06 of the Revised Code, as adjusted under 2127
division (A) (2) (e) of this section, by the amounts described in 2128
divisions (A) (2) (d) (ii) to (iv) of this section. 2129

The reduction is in lieu of any reduction under section 2130
4503.0610 of the Revised Code or division (A) or (C) of this 2131
section. The reduction applies to only one manufactured or 2132
mobile home owned and occupied by a disabled veteran. 2133

If a manufactured or mobile home qualifies for a reduction 2134
in taxes under this division for the year in which the disabled 2135
veteran dies, and the disabled veteran is survived by a spouse 2136
who occupied the home when the disabled veteran died and who 2137
acquires ownership of the home, the reduction shall continue 2138
through the year in which the surviving spouse dies or 2139
remarries. 2140

(C) The manufactured home tax levied pursuant to division 2141
(C) of section 4503.06 of the Revised Code on a manufactured or 2142
mobile home that is owned and occupied by the surviving spouse 2143
of a public service officer killed in the line of duty shall be 2144
reduced for any tax year for which an application for such 2145
reduction has been approved, provided the surviving spouse did 2146
not acquire ownership from a person, other than the surviving 2147

spouse's deceased public service officer spouse, related by 2148
consanguinity or affinity for the purpose of qualifying for the 2149
reduction. An owner includes an owner within the meaning of 2150
division (A) (2) of this section. 2151

(1) For manufactured and mobile homes for which the tax 2152
imposed by section 4503.06 of the Revised Code is computed under 2153
division (D) (2) of that section, the reduction shall equal the 2154
product obtained by multiplying fifty thousand dollars of the 2155
true value of the property in money, as adjusted under division 2156
(A) (2) (e) of this section, by the amounts described in divisions 2157
(A) (2) (b) (ii) to (iv) of this section. 2158

(2) For manufactured and mobile homes for which the tax 2159
imposed by section 4503.06 of the Revised Code is computed under 2160
division (D) (1) of that section, the reduction shall equal the 2161
product obtained by multiplying fifty thousand dollars of the 2162
cost to the owner, or the market value at the time of purchase, 2163
whichever is greater, as those terms are used in division (D) (1) 2164
of section 4503.06 of the Revised Code, as adjusted under 2165
division (A) (2) (e) of this section, by the amounts described in 2166
divisions (A) (2) (d) (ii) to (iv) of this section. 2167

The reduction is in lieu of any reduction under section 2168
4503.0610 of the Revised Code or division (A) or (B) of this 2169
section. The reduction applies to only one manufactured or 2170
mobile home owned and occupied by such a surviving spouse. A 2171
manufactured or mobile home qualifies for a reduction in taxes 2172
under this division for the tax year in which the public service 2173
officer dies through the tax year in which the surviving spouse 2174
dies or remarries. 2175

(D) If the owner or the spouse of the owner of a 2176
manufactured or mobile home is eligible for a homestead 2177

exemption on the land upon which the home is located, the 2178
reduction to which the owner or spouse is entitled under this 2179
section shall not exceed the difference between the reduction to 2180
which the owner or spouse is entitled under division (A), (B), 2181
or (C) of this section and the amount of the reduction under the 2182
homestead exemption. 2183

(E) No reduction shall be made with respect to the home of 2184
any person convicted of violating division (C) or (D) of section 2185
4503.066 of the Revised Code for a period of three years 2186
following the conviction. 2187

(F) The following persons may, in lieu of any reduction 2188
under divisions (A) to (C) of this section, claim a reduction on 2189
the manufactured home tax levied pursuant to division (C) of 2190
section 4503.06 of the Revised Code, equal to either the product 2191
obtained by multiplying fifty thousand dollars of the true value 2192
of the property in money as adjusted under division (A)(2)(e) of 2193
this section, by the amounts described in divisions (A)(2)(b) 2194
(ii) to (iv) of this section for manufactured and mobile homes 2195
for which the tax imposed by section 4503.06 of the Revised Code 2196
is computed under division (D)(2) of that section, or the 2197
product obtained by multiplying fifty thousand dollars of the 2198
cost to the owner, or the market value at the time of purchase, 2199
whichever is greater, as those terms are used in division (D)(1) 2200
of section 4503.06 of the Revised Code, by the amounts described 2201
in divisions (A)(2)(d)(ii) to (iv) of this section for 2202
manufactured and mobile homes for which the tax imposed by 2203
section 4503.06 of the Revised Code is computed under division 2204
(D)(1) of that section: 2205

(1) A person (i) to whom division (A)(1) of this section 2206
applies, (ii) whose total income does not exceed the threshold 2207

applicable under division (A) (2) (a) (ii) or (c) (iii) of this 2208
section for the tax year, as applicable, and (iii) who has 2209
continuously owned and occupied the manufactured or mobile home 2210
as a home for twenty or more years immediately preceding the 2211
first day of the tax year; 2212

(2) The surviving spouse of a deceased person who applied 2213
for a reduction in taxes under division (F) of this section in 2214
the year of death and qualified for that reduction under 2215
division (F) (1) of this section, provided the surviving spouse 2216
occupied the manufactured or mobile home when the deceased 2217
person died and has a total income that does not exceed the 2218
threshold applicable under division (A) (2) (a) (ii) or (c) (iii) of 2219
this section for the tax year, as applicable. 2220

A reduction in taxes under division (F) of this section 2221
shall continue through the tax year in which the recipient dies 2222
or until the recipient no longer owns and occupies that 2223
manufactured or mobile home as a home. If the recipient 2224
qualifies for the reduction under division (F) (2) of this 2225
section and does not meet the criteria prescribed by division 2226
(F) (1) of this section, the reduction shall also terminate if 2227
the person remarries, beginning with the tax year of the 2228
recipient's marriage. 2229

Sec. 4503.066. (A) (1) To obtain a tax reduction under 2230
section 4503.065 of the Revised Code, the owner of the home 2231
shall file an application with the county auditor of the county 2232
in which the home is located. An application for reduction in 2233
taxes based upon a physical disability shall be accompanied by a 2234
certificate signed by a physician, and an application for 2235
reduction in taxes based upon a mental disability shall be 2236
accompanied by a certificate signed by a physician or 2237

psychologist licensed to practice in this state. The certificate 2238
shall attest to the fact that the applicant is permanently and 2239
totally disabled, shall be in a form that the department of 2240
taxation requires, and shall include the definition of totally 2241
and permanently disabled as set forth in section 4503.064 of the 2242
Revised Code. An application for reduction in taxes based upon a 2243
disability certified as permanent and total by a state or 2244
federal agency having the function of so classifying persons 2245
shall be accompanied by a certificate from that agency. 2246

An application by a disabled veteran for the reduction 2247
under division (B) of section 4503.065 of the Revised Code shall 2248
be accompanied by a letter or other written confirmation from 2249
the United States department of veterans affairs, or its 2250
predecessor or successor agency, showing that the veteran 2251
qualifies as a disabled veteran. 2252

An application by the surviving spouse of a public service 2253
officer killed in the line of duty for the reduction under 2254
division (C) of section 4503.065 of the Revised Code shall be 2255
accompanied by a letter or other written confirmation from an 2256
officer or employee of the board of trustees of a retirement or 2257
pension fund in this state or another state or from the chief or 2258
other chief executive of the department, agency, or other 2259
employer for which the public service officer served when killed 2260
in the line of duty affirming that the public service officer 2261
was killed in the line of duty. 2262

An application for a reduction under division (E) of 2263
section 4503.065 of the Revised Code shall be accompanied by 2264
documentation sufficient to prove that the applicant meets all 2265
qualifications for that reduction. 2266

(2) Each application shall constitute a continuing 2267

application for a reduction in taxes for each year in which the 2268
manufactured or mobile home is occupied by the applicant. 2269
Failure to receive a new application or notification under 2270
division (B) of this section after an application for reduction 2271
has been approved is prima-facie evidence that the original 2272
applicant is entitled to the reduction calculated on the basis 2273
of the information contained in the original application. The 2274
original application and any subsequent application shall be in 2275
the form of a signed statement and shall be filed on or before 2276
the thirty-first day of December of the year preceding the year 2277
for which the reduction is sought. The statement shall be on a 2278
form, devised and supplied by the tax commissioner, that shall 2279
require no more information than is necessary to establish the 2280
applicant's eligibility for the reduction in taxes and the 2281
amount of the reduction to which the applicant is entitled. The 2282
form shall contain a statement that signing such application 2283
constitutes a delegation of authority by the applicant to the 2284
tax commissioner or the county auditor, individually or in 2285
consultation with each other, to examine any tax or financial 2286
records that relate to the income of the applicant as stated on 2287
the application for the purpose of determining eligibility 2288
under, or possible violation of, division (C) or (D) of this 2289
section. The form also shall contain a statement that conviction 2290
of willfully falsifying information to obtain a reduction in 2291
taxes or failing to comply with division (B) of this section 2292
shall result in the revocation of the right to the reduction for 2293
a period of three years. 2294

(3) A late application for a reduction in taxes for the 2295
year preceding the year for which an original application is 2296
filed may be filed with an original application. If the auditor 2297
determines that the information contained in the late 2298

application is correct, the auditor shall determine both the 2299
amount of the reduction in taxes to which the applicant would 2300
have been entitled for the current tax year had the application 2301
been timely filed and approved in the preceding year, and the 2302
amount the taxes levied under section 4503.06 of the Revised 2303
Code for the current year would have been reduced as a result of 2304
the reduction. When an applicant is permanently and totally 2305
disabled on the first day of January of the year in which the 2306
applicant files a late application, the auditor, in making the 2307
determination of the amounts of the reduction in taxes under 2308
division (A) (3) of this section, is not required to determine 2309
that the applicant was permanently and totally disabled on the 2310
first day of January of the preceding year. 2311

The amount of the reduction in taxes pursuant to a late 2312
application shall be treated as an overpayment of taxes by the 2313
applicant. The auditor shall credit the amount of the 2314
overpayment against the amount of the taxes or penalties then 2315
due from the applicant, and, at the next succeeding settlement, 2316
the amount of the credit shall be deducted from the amount of 2317
any taxes or penalties distributable to the county or any taxing 2318
unit in the county that has received the benefit of the taxes or 2319
penalties previously overpaid, in proportion to the benefits 2320
previously received. If, after the credit has been made, there 2321
remains a balance of the overpayment, or if there are no taxes 2322
or penalties due from the applicant, the auditor shall refund 2323
that balance to the applicant by a warrant drawn on the county 2324
treasurer in favor of the applicant. The treasurer shall pay the 2325
warrant from the general fund of the county. If there is 2326
insufficient money in the general fund to make the payment, the 2327
treasurer shall pay the warrant out of any undivided 2328
manufactured or mobile home taxes subsequently received by the 2329

treasurer for distribution to the county or taxing district in 2330
the county that received the benefit of the overpaid taxes, in 2331
proportion to the benefits previously received, and the amount 2332
paid from the undivided funds shall be deducted from the money 2333
otherwise distributable to the county or taxing district in the 2334
county at the next or any succeeding distribution. At the next 2335
or any succeeding distribution after making the refund, the 2336
treasurer shall reimburse the general fund for any payment made 2337
from that fund by deducting the amount of that payment from the 2338
money distributable to the county or other taxing unit in the 2339
county that has received the benefit of the taxes, in proportion 2340
to the benefits previously received. On the second Monday in 2341
September of each year, the county auditor shall certify the 2342
total amount of the reductions in taxes made in the current year 2343
under division (A) (3) of this section to the tax commissioner 2344
who shall treat that amount as a reduction in taxes for the 2345
current tax year and shall make reimbursement to the county of 2346
that amount in the manner prescribed in section 4503.068 of the 2347
Revised Code, from moneys appropriated for that purpose. 2348

(B) (1) If in any year for which an application for 2349
reduction in taxes has been approved the owner no longer 2350
qualifies for the reduction, the owner shall notify the county 2351
auditor that the owner is not qualified for a reduction in 2352
taxes. 2353

(2) If the county auditor or county treasurer discovers 2354
that an owner not entitled to the reduction in manufactured home 2355
taxes under section 4503.065 of the Revised Code failed to 2356
notify the county auditor as required by division (B) (1) of this 2357
section, a charge shall be imposed against the manufactured or 2358
mobile home in the amount by which taxes were reduced under that 2359
section for each tax year the county auditor ascertains that the 2360

manufactured or mobile home was not entitled to the reduction 2361
and was owned by the current owner. Interest shall accrue in the 2362
manner prescribed by division (G) (2) of section 4503.06 of the 2363
Revised Code on the amount by which taxes were reduced for each 2364
such tax year as if the reduction became delinquent taxes at the 2365
close of the last day the second installment of taxes for that 2366
tax year could be paid without penalty. The county auditor shall 2367
notify the owner, by ordinary mail, of the charge, of the 2368
owner's right to appeal the charge, and of the manner in which 2369
the owner may appeal. The owner may appeal the imposition of the 2370
charge and interest by filing an appeal with the county board of 2371
revision not later than the last day prescribed for payment of 2372
manufactured home taxes under section 4503.06 of the Revised 2373
Code following receipt of the notice and occurring at least 2374
ninety days after receipt of the notice. The appeal shall be 2375
treated in the same manner as a complaint relating to the 2376
valuation or assessment of manufactured or mobile homes under 2377
section 5715.19 of the Revised Code. The charge and any interest 2378
shall be collected as other delinquent taxes. 2379

(3) During January of each year, the county auditor shall 2380
furnish each person whose application for reduction has been 2381
approved, by ordinary mail, a form on which to report any 2382
changes in total income, ownership, occupancy, disability, and 2383
other information earlier furnished the auditor relative to the 2384
application. The form shall be completed and returned to the 2385
auditor not later than the thirty-first day of December if the 2386
changes would affect the person's eligibility for the reduction. 2387

(C) No person shall knowingly make a false statement for 2388
the purpose of obtaining a reduction in taxes under section 2389
4503.065 of the Revised Code. 2390

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

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

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

Sec. 5703.021. (A) There is hereby established a small claims docket within the board of tax appeals.

(B) An appeal may be filed with the board of tax appeals and assigned to the small claims docket as authorized under division (C) of this section, provided the appeal is ~~either of the following:~~

~~(1) Commenced under section 5717.01 of the Revised Code in which the property at issue qualifies for the partial tax exemption described in section 319.302 of the Revised Code; or~~

~~(2) Commenced~~ commenced under section 5717.011 or 5717.02 of the Revised Code ~~when~~ and the amount in controversy claimed by the taxpayer does not exceed ten thousand dollars exclusive of interest and penalty. The board by rule may modify the jurisdictional dollar threshold for cases qualifying for the small claims docket.

(C) (1) An appeal may be assigned to the small claims docket only if either of the following applies:

(a) The appellant is one or more taxpayers that requests

assignment of the appeal to the small claims docket; 2419

(b) The appellant is not a taxpayer, and the appellant 2420
files with the notice of appeal a written statement from every 2421
taxpayer that is a party to the appeal stating that each such 2422
taxpayer consents to the appeal being assigned to the small 2423
claims docket. 2424

(2) After an appeal is assigned to the small claims docket 2425
or the regular docket, the board may reassign the case to the 2426
regular docket or the small claims docket, respectively, only 2427
with the written consent of all the parties or as authorized 2428
under division (D) of this section. 2429

(D) Notwithstanding division (B) of this section, the 2430
board shall reassign an appeal initially assigned to the small 2431
claims docket to the regular docket upon the request of a party 2432
that is a taxpayer, when the appeal presents an issue of public 2433
or great general interest or presents a constitutional issue, or 2434
when the board determines that the appeal does not meet the 2435
requirements of division (B) of this section. 2436

(E) The board shall adopt rules to implement procedures to 2437
provide informal review of the taxpayers' appeals in the small 2438
claims docket, which may include telephonic hearings. 2439

(F) A decision or order for an appeal assigned to the 2440
small claims docket shall be conclusive as to all parties and 2441
may not be appealed, and shall be recorded in the journal 2442
required by division (C) of section 5703.02 of the Revised Code, 2443
but such a decision or order shall not be considered as 2444
precedent in any other case, hearing, or proceeding. 2445

(G) The appearance of an attorney at law licensed to 2446
practice law in this state on behalf of any party to an appeal 2447

assigned to the small claims docket is permitted but not 2448
required. A person other than a natural person, which is a real 2449
party in interest as taxpayer or claimant, or an entity that may 2450
participate by statute, may commence such an appeal or appear 2451
through an attorney at law licensed to practice law in this 2452
state. Such an organization may, through any bona fide officer, 2453
partner, member, trustee, or salaried employee, file and present 2454
its claim or defense in any appeal assigned to the small claims 2455
docket, provided the organization does not, in the absence of 2456
representation by an attorney at law licensed to practice law in 2457
this state, engage in cross-examination, argument, or other acts 2458
of advocacy. The board may provide by rule for additional 2459
guidelines applicable to practice before the board. 2460

Sec. 5703.80. (A) There is hereby created in the state 2461
treasury the property tax administration fund. All money ~~to the~~ 2462
~~credit of credited to~~ the fund shall be used to defray the costs 2463
incurred by the department of taxation in administering the 2464
taxation of property and the equalization of real property 2465
valuation. 2466

(B) Each fiscal year between the first and fifteenth days 2467
of July, the tax commissioner shall compute ~~the following~~ 2468
~~amounts,~~ for the property in each taxing district in each 2469
county, ~~and certify to the director of budget and management the~~ 2470
~~sum of those amounts for all taxing districts in all counties.~~ 2471

~~(A) For fiscal year 2020 and thereafter, an amount not to~~ 2472
~~exceed twenty-five hundredths of one per cent of the total~~ 2473
~~amount by which taxes charged against real property on the~~ 2474
~~general tax list of real and public utility property were~~ 2475
~~reduced under section 319.302 of the Revised Code for the~~ 2476
~~preceding tax year;~~ 2477

~~(B) For fiscal year 2020 and thereafter,~~ an amount not to 2478
exceed forty-five hundredths of one per cent of the sum of the 2479
following: 2480

(1) The total amount of taxes charged and payable against 2481
public utility personal property on the general tax list of real 2482
and public utility property for the preceding tax year ~~and of~~ 2483
~~the;~~ 2484

(2) The total amount of taxes charged and payable against 2485
tangible personal property on the general tax list of personal 2486
property ~~of for~~ the preceding tax year and for which returns 2487
were filed with the tax commissioner under section 5711.13 of 2488
the Revised Code. 2489

(C) In computing the amounts described in ~~divisions (A)~~ 2490
~~and division~~ (B) of this section, the commissioner shall base 2491
the actual percentages charged in any fiscal year on the 2492
estimated costs incurred by the department of taxation in 2493
administering the taxation of property and the equalization of 2494
real property valuation for that fiscal year. 2495

(D) The commissioner shall certify to the director of 2496
budget and management the sum of the amounts described in 2497
division (B) of this section for all taxing districts in all 2498
counties. After receiving the tax commissioner's certification, 2499
the director of budget and management shall transfer from the 2500
general revenue fund to the property tax administration fund the 2501
amount certified or a lesser amount based on the availability of 2502
cash balances in the property tax administration fund to cover 2503
required expenditures. 2504

~~On or before the thirtieth day of June of the fiscal year,~~ 2505
~~the tax commissioner shall certify to the director of budget and~~ 2506

~~management the sum of the amounts by which the amounts computed~~ 2507
~~for a taxing district under this section exceeded the~~ 2508
~~distributions to the taxing district under division (F) of~~ 2509
~~section 321.24 of the Revised Code, and the director shall~~ 2510
~~transfer that sum from the property tax administration fund to~~ 2511
~~the general revenue fund.~~ 2512

Sec. 5709.92. (A) As used in this section: 2513

(1) "School district" means a city, local, or exempted 2514
village school district. 2515

(2) "Joint vocational school district" means a joint 2516
vocational school district created under section 3311.16 of the 2517
Revised Code, and includes a cooperative education school 2518
district created under section 3311.52 or 3311.521 of the 2519
Revised Code and a county school financing district created 2520
under section 3311.50 of the Revised Code. 2521

(3) "Total resources" means the sum of the amounts 2522
described in divisions (A) (3) (a) to (g) of this section less any 2523
reduction required under division (C) (3) (a) of this section. 2524

(a) The state education aid for fiscal year 2015; 2525

(b) The sum of the payments received in fiscal year 2015 2526
for current expense levy losses under division (C) (3) of section 2527
5727.85 and division (C) (12) of section 5751.21 of the Revised 2528
Code, as they existed at that time, excluding the portion of 2529
such payments attributable to levies for joint vocational school 2530
district purposes; 2531

(c) The sum of fixed-sum levy loss payments received by 2532
the school district in fiscal year 2015 under division (F) (1) of 2533
section 5727.85 and division (E) (1) of section 5751.21 of the 2534
Revised Code, as they existed at that time, for fixed-sum levies 2535

charged and payable for a purpose other than paying debt 2536
charges; 2537

(d) The district's taxes charged and payable against all 2538
property on the tax list of real and public utility property for 2539
current expense purposes for tax year 2014, including taxes 2540
charged and payable from emergency levies charged and payable 2541
under sections 5705.194 to 5705.197 of the Revised Code, 2542
excluding taxes levied for joint vocational school district 2543
purposes or levied under section 5705.23 of the Revised Code; 2544

(e) The amount certified for fiscal year 2015 under 2545
division (A) (2) of section 3317.08 of the Revised Code; 2546

(f) Distributions received during calendar year 2014 from 2547
taxes levied under section 718.09 of the Revised Code; 2548

(g) Distributions received during fiscal year 2015 from 2549
the gross casino revenue county student fund. 2550

(4) (a) "State education aid" for a school district means 2551
the sum of state amounts computed for the district under 2552
sections 3317.022 and 3317.0212 of the Revised Code after any 2553
amounts are added or subtracted under Section 263.240 of Am. 2554
Sub. H.B.59 of the 130th general assembly, entitled 2555
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 2556
DISTRICTS." 2557

(b) "State education aid" for a joint vocational district 2558
means the amount computed for the district under section 3317.16 2559
of the Revised Code after any amounts are added or subtracted 2560
under Section 263.250 of Am. Sub. H.B.59 of the 130th general 2561
assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 2562
DISTRICTS." 2563

(5) "Taxes charged and payable" means taxes charged and 2564

payable after the reduction required by section 319.301 of the 2565
Revised Code but before ~~the reductions~~ any reduction required by 2566
~~sections 319.302 and section~~ section 323.152 of the Revised Code. 2567

(6) "Capacity quintile" means the capacity measure 2568
quintiles determined under division (B) of this section. 2569

(7) "Threshold per cent" means the following: 2570

(a) For a school district in the lowest capacity quintile, 2571
one per cent for fiscal year 2016 and two per cent for fiscal 2572
year 2017. 2573

(b) For a school district in the second lowest capacity 2574
quintile, one and one-fourth per cent for fiscal year 2016 and 2575
two and one-half per cent for fiscal year 2017. 2576

(c) For a school district in the third lowest capacity 2577
quintile, one and one-half per cent for fiscal year 2016 and 2578
three per cent for fiscal year 2017. 2579

(d) For a school district in the second highest capacity 2580
quintile, one and three-fourths per cent for fiscal year 2016 2581
and three and one-half per cent for fiscal year 2017. 2582

(e) For a school district in the highest capacity 2583
quintile, two per cent for fiscal year 2016 and four per cent 2584
for fiscal year 2017. 2585

(f) For a joint vocational school district, two per cent 2586
for fiscal year 2016 and four per cent for fiscal year 2017. 2587

(8) "Current expense allocation" means the sum of the 2588
payments received by a school district or joint vocational 2589
school district in fiscal year 2015 for current expense levy 2590
losses under division (C) (3) of section 5727.85 and division (C) 2591
(12) of section 5751.21 of the Revised Code as they existed at 2592

that time, less any reduction required under division (C) (3) (b) 2593
of this section. 2594

(9) "Non-current expense allocation" means the sum of the 2595
payments received by a school district or joint vocational 2596
school district in fiscal year 2015 for levy losses under 2597
division (C) (3) (c) of section 5727.85 and division (C) (12) (c) of 2598
section 5751.21 of the Revised Code, as they existed at that 2599
time, and levy losses in fiscal year 2015 under division (H) of 2600
section 5727.84 of the Revised Code as that section existed at 2601
that time attributable to levies for and payments received for 2602
losses on levies intended to generate money for maintenance of 2603
classroom facilities. 2604

(10) "Operating TPP fixed-sum levy losses" means the sum 2605
of payments received by a school district in fiscal year 2015 2606
for levy losses under division (E) of section 5751.21 of the 2607
Revised Code, excluding levy losses for debt purposes. 2608

(11) "Operating S.B. 3 fixed-sum levy losses" means the 2609
sum of payments received by the school district in fiscal year 2610
2015 for levy losses under division (H) of section 5727.84 of 2611
the Revised Code, excluding levy losses for debt purposes. 2612

(12) "TPP fixed-sum debt levy losses" means the sum of 2613
payments received by a school district in fiscal year 2015 for 2614
levy losses under division (E) of section 5751.21 of the Revised 2615
Code for debt purposes. 2616

(13) "S.B. 3 fixed-sum debt levy losses" means the sum of 2617
payments received by the school district in fiscal year 2015 for 2618
levy losses under division (H) of section 5727.84 of the Revised 2619
Code for debt purposes. 2620

(14) "Qualifying levies" means qualifying levies described 2621

in section 5751.20 of the Revised Code as that section was in 2622
effect before July 1, 2015. 2623

(15) "Total taxable value" has the same meaning as in 2624
section 3317.02 of the Revised Code. 2625

(B) The department of education shall rank all school 2626
districts in the order of districts' capacity measures 2627
determined under former section 3317.018 of the Revised Code 2628
from lowest to highest, and divide such ranking into quintiles, 2629
with the first quintile containing the twenty per cent of school 2630
districts having the lowest capacity measure and the fifth 2631
quintile containing the twenty per cent of school districts 2632
having the highest capacity measure. This calculation and 2633
ranking shall be performed once, in fiscal year 2016. 2634

(C) (1) In fiscal year 2016, payments shall be made to 2635
school districts and joint vocational school districts equal to 2636
the sum of the amounts described in divisions (C) (1) (a) or (b) 2637
and (C) (1) (c) of this section. In fiscal year 2017, payments 2638
shall be made to school districts and joint vocational school 2639
districts equal to the amount described in division (C) (1) (a) or 2640
(b) of this section. 2641

(a) If the ratio of the current expense allocation to 2642
total resources is equal to or less than the district's 2643
threshold percent, zero; 2644

(b) If the ratio of the current expense allocation to 2645
total resources is greater than the district's threshold per 2646
cent, the difference between the current expense allocation and 2647
the product of the threshold percentage and total resources; 2648

(c) For fiscal year 2016, the product of the non-current 2649
expense allocation multiplied by fifty per cent. 2650

(2) In fiscal year 2018 and subsequent fiscal years, 2651
payments shall be made to school districts and joint vocational 2652
school districts equal to the difference obtained by subtracting 2653
the amount described in division (C) (2) (b) of this section from 2654
the amount described in division (C) (2) (a) of this section, 2655
provided that such amount is greater than zero. 2656

(a) The sum of the payments received by the district under 2657
division (C) (1) (b) or (C) (2) of this section for the immediately 2658
preceding fiscal year; 2659

(b) One-sixteenth of one per cent of the average of the 2660
total taxable value of the district for tax years 2014, 2015, 2661
and 2016. 2662

(3) (a) "Total resources" used to compute payments under 2663
division (C) (1) of this section shall be reduced to the extent 2664
that payments distributed in fiscal year 2015 were attributable 2665
to levies no longer charged and payable for tax year 2014. 2666

(b) "Current expense allocation" used to compute payments 2667
under division (C) (1) of this section shall be reduced to the 2668
extent that the payments distributed in fiscal year 2015 were 2669
attributable to levies no longer charged and payable for tax 2670
year 2014. 2671

(4) The department of education shall report to each 2672
school district and joint vocational school district the 2673
apportionment of the payments under division (C) (1) of this 2674
section among the district's funds based on qualifying levies. 2675

(D) (1) Payments in the following amounts shall be made to 2676
school districts and joint vocational school districts in tax 2677
years 2016 through 2021: 2678

(a) In tax year 2016, the sum of the district's operating 2679

TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy losses. 2680
2681

(b) In tax year 2017, the sum of the district's operating TPP fixed-sum levy losses and eighty per cent of operating S.B. 3 fixed-sum levy losses. 2682
2683
2684

(c) In tax year 2018, the sum of eighty per cent of the district's operating TPP fixed-sum levy losses and sixty per cent of its operating S.B. 3 fixed-sum levy losses. 2685
2686
2687

(d) In tax year 2019, the sum of sixty per cent of the district's operating TPP fixed-sum levy losses and forty per cent of its operating S.B. 3 fixed-sum levy losses. 2688
2689
2690

(e) In tax year 2020, the sum of forty per cent of the district's operating TPP fixed-sum levy losses and twenty per cent of its operating S.B. 3 fixed-sum levy losses. 2691
2692
2693

(f) In tax year 2021, twenty per cent of the district's operating TPP fixed-sum levy losses. 2694
2695

No payment shall be made under division (D) (1) of this section after tax year 2021. 2696
2697

(2) Amounts are payable under division (D) of this section for fixed-sum levy losses only to the extent of such losses for qualifying levies that remain in effect for the current tax year. For this purpose, a qualifying levy levied under section 5705.194 or 5705.213 of the Revised Code remains in effect for the current tax year only if a tax levied under either of those sections is charged and payable for the current tax year for an annual sum at least equal to the annual sum levied by the board of education for tax year 2004 under those sections less the amount of the payment under this division. 2698
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(E) (1) For fixed-sum levies for debt purposes, payments 2708
shall be made to school districts and joint vocational school 2709
districts equal to one hundred per cent of the district's fixed- 2710
sum levy loss determined under division (E) of section 5751.20 2711
and division (H) of section 5727.84 of the Revised Code as in 2712
effect before July 1, 2015, and paid in tax year 2014. No 2713
payment shall be made for qualifying levies that are no longer 2714
charged and payable. 2715

(2) Beginning in 2016, by the thirty-first day of January 2716
of each year, the tax commissioner shall review the calculation 2717
of fixed-sum levy loss for debt purposes determined under 2718
division (E) of section 5751.20 and division (H) of section 2719
5727.84 of the Revised Code as in effect before July 1, 2015. If 2720
the commissioner determines that a fixed-sum levy that had been 2721
scheduled to be reimbursed in the current year is no longer 2722
charged and payable, a revised calculation for that year and all 2723
subsequent years shall be made. 2724

(F) (1) For taxes levied within the ten-mill limitation for 2725
debt purposes in tax year 1998 in the case of electric company 2726
tax value losses, and in tax year 1999 in the case of natural 2727
gas company tax value losses, payments shall be made to school 2728
districts and joint vocational school districts equal to one 2729
hundred per cent of the loss computed under division (D) of 2730
section 5727.85 of the Revised Code as in effect before July 1, 2731
2015, as if the tax were a fixed-rate levy, but those payments 2732
shall extend through fiscal year 2016. 2733

(2) For taxes levied within the ten-mill limitation for 2734
debt purposes in tax year 2005, payments shall be made to school 2735
districts and joint vocational school districts equal to one 2736
hundred per cent of the loss computed under division (D) of 2737

section 5751.21 of the Revised Code as in effect before July 1, 2738
2015, as if the tax were a fixed-rate levy, but those payments 2739
shall extend through fiscal year 2018. 2740

(G) If all the territory of a school district or joint 2741
vocational school district is merged with another district, or 2742
if a part of the territory of a school district or joint 2743
vocational school district is transferred to an existing or 2744
newly created district, the department of education, in 2745
consultation with the tax commissioner, shall adjust the 2746
payments made under this section as follows: 2747

(1) For a merger of two or more districts, fixed-sum levy 2748
losses, total resources, current expense allocation, and non- 2749
current expense allocation of the successor district shall be 2750
the sum of such items for each of the districts involved in the 2751
merger. 2752

(2) If property is transferred from one district to a 2753
previously existing district, the amount of the total resources, 2754
current expense allocation, and non-current expense allocation 2755
that shall be transferred to the recipient district shall be an 2756
amount equal to the total resources, current expense allocation, 2757
and non-current expense allocation of the transferor district 2758
times a fraction, the numerator of which is the number of pupils 2759
being transferred to the recipient district, measured, in the 2760
case of a school district, by formula ADM as defined in section 2761
3317.02 of the Revised Code or, in the case of a joint vocational 2762
school district, by formula ADM as defined for a joint 2763
vocational school district in that section, and the denominator 2764
of which is the formula ADM of the transferor district. 2765

(3) After December 31, 2010, if property is transferred 2766
from one or more districts to a district that is newly created 2767

out of the transferred property, the newly created district 2768
shall be deemed not to have any total resources, current expense 2769
allocation, total allocation, or non-current expense allocation. 2770

(4) If the recipient district under division (G) (2) of 2771
this section or the newly created district under division (G) (3) 2772
of this section is assuming debt from one or more of the 2773
districts from which the property was transferred and any of the 2774
districts losing the property had fixed-sum levy losses, the 2775
department of education, in consultation with the tax 2776
commissioner, shall make an equitable division of the 2777
reimbursements for those losses. 2778

(H) The payments required by divisions (C), (D), (E), (F), 2779
and (I) of this section shall be distributed periodically to 2780
each school and joint vocational school district by the 2781
department of education unless otherwise provided for. Except as 2782
provided in division (D) of this section, if a levy that is a 2783
qualifying levy is not charged and payable in any year after 2784
2014, payments to the school district or joint vocational school 2785
district shall be reduced to the extent that the payments 2786
distributed in fiscal year 2015 were attributable to the levy 2787
loss of that levy. 2788

(I) For fiscal years 2022 through 2026, if the total 2789
amount to be received under divisions (C) and (E) of this 2790
section by any school district that has a nuclear power plant 2791
located within its territory is less than the amount the 2792
district received under this section in fiscal year 2017, the 2793
district shall receive a supplemental payment equal to the 2794
difference between the amount to be received under those 2795
divisions for the fiscal year and the amount received under this 2796
section in fiscal year 2017. 2797

Sec. 5709.93. (A) As used in this section: 2798

(1) "Taxes charged and payable" means taxes charged and 2799
payable after the reduction required by section 319.301 of the 2800
Revised Code but before ~~the reductions~~ any reduction required by 2801
~~sections 319.302 and section~~ section 323.152 of the Revised Code. 2802

(2) "Threshold per cent" means two per cent for fiscal 2803
year 2016; and, for fiscal year 2017 and thereafter, the sum of 2804
the prior year's threshold per cent plus two percentage points. 2805

(3) "Public library" means a county, municipal, school 2806
district, or township public library that receives the proceeds 2807
of a tax levied under section 5705.23 of the Revised Code. 2808

(4) "Local taxing unit" means a subdivision or taxing 2809
unit, as defined in section 5705.01 of the Revised Code, a park 2810
district created under Chapter 1545. of the Revised Code, or a 2811
township park district established under section 511.23 of the 2812
Revised Code, but excludes school districts and joint vocational 2813
school districts. 2814

(5) "Municipal current expense allocation" means the sum 2815
of the payments received by a municipal corporation in calendar 2816
year 2014 for current expense levy losses under division (A)(1) 2817
(e)(ii) of section 5727.86 and division (A)(1)(c)(ii) of section 2818
5751.22 of the Revised Code as they existed at that time. 2819

(6) "Current expense allocation" means the sum of the 2820
payments received by a local taxing unit or public library in 2821
calendar year 2014 for current expense levy losses under 2822
division (A)(1) of section 5727.86 and divisions (A)(1) and (2) 2823
of section 5751.22 of the Revised Code as they existed at that 2824
time, less any reduction required under division (B)(2) of this 2825
section. 2826

(7) "TPP inside millage debt levy loss" means payments 2827
made to local taxing units in calendar year 2014 under division 2828
(A) (3) of section 5751.22 of the Revised Code as that section 2829
existed at that time. 2830

(8) "S.B. 3 inside millage debt levy loss" means payments 2831
made to local taxing units in calendar year 2014 under section 2832
(A) (4) of section 5727.86 of the Revised Code as that section 2833
existed at that time. 2834

(9) "Qualifying levy" means a levy for which payment was 2835
made in calendar year 2014 under division (A) (1) of section 2836
5727.86 and divisions (A) (1) and (2) of section 5751.22 of the 2837
Revised Code as they existed at that time. 2838

(10) "Total resources," in the case of county mental 2839
health and disability related functions, means the sum of the 2840
amounts in divisions (A) (10) (a) and (b) of this section less any 2841
reduction required under division (B) (1) of this section. 2842

(a) The sum of the payments received by the county for 2843
mental health and developmental disability related functions in 2844
calendar year 2014 under division (A) (1) of section 5727.86 and 2845
division (A) (1) of section 5751.22 of the Revised Code as they 2846
existed at that time; 2847

(b) With respect to taxes levied by the county for mental 2848
health and developmental disability related purposes, the taxes 2849
charged and payable for such purposes against all property on 2850
the tax list of real and public utility property for tax year 2851
2014. 2852

(11) "Total resources," in the case of county senior 2853
services related functions, means the sum of the amounts in 2854
divisions (A) (11) (a) and (b) of this section less any reduction 2855

required under division (B) (1) of this section. 2856

(a) The sum of the payments received by the county for 2857
senior services related functions in calendar year 2014 under 2858
division (A) (1) of section 5727.86 and division (A) (1) of 2859
section 5751.22 of the Revised Code as they existed at that 2860
time; 2861

(b) With respect to taxes levied by the county for senior 2862
services related purposes, the taxes charged and payable for 2863
such purposes against all property on the tax list of real and 2864
public utility property for tax year 2014. 2865

(12) "Total resources," in the case of county children's 2866
services related functions, means the sum of the amounts in 2867
divisions (A) (12) (a) and (b) of this section less any reduction 2868
required under division (B) (1) of this section. 2869

(a) The sum of the payments received by the county for 2870
children's services related functions in calendar year 2014 2871
under division (A) (1) of section 5727.86 and division (A) (1) of 2872
section 5751.22 of the Revised Code as they existed at that 2873
time; 2874

(b) With respect to taxes levied by the county for 2875
children's services related purposes, the taxes charged and 2876
payable for such purposes against all property on the tax list 2877
of real and public utility property for tax year 2014. 2878

(13) "Total resources," in the case of county public 2879
health related functions, means the sum of the amounts in 2880
divisions (A) (13) (a) and (b) of this section less any reduction 2881
required under division (B) (1) of this section. 2882

(a) The sum of the payments received by the county for 2883
public health related functions in calendar year 2014 under 2884

division (A) (1) of section 5727.86 and division (A) (1) of 2885
section 5751.22 of the Revised Code as they existed at that 2886
time; 2887

(b) With respect to taxes levied by the county for public 2888
health related purposes, the taxes charged and payable for such 2889
purposes against all property on the tax list of real and public 2890
utility property for tax year 2014. 2891

(14) "Total resources," in the case of all county 2892
functions not included in divisions (A) (10) to (13) of this 2893
section, means the sum of the amounts in divisions (A) (14) (a) to 2894
(e) of this section less any reduction required under division 2895
(B) (1) or (2) of this section. 2896

(a) The sum of the payments received by the county for all 2897
other purposes in calendar year 2014 under division (A) (1) of 2898
section 5727.86 and division (A) (1) of section 5751.22 of the 2899
Revised Code as they existed at that time; 2900

(b) The county's percentage share of county undivided 2901
local government fund allocations as certified to the tax 2902
commissioner for calendar year 2015 by the county auditor under 2903
division (J) of section 5747.51 of the Revised Code or division 2904
(F) of section 5747.53 of the Revised Code multiplied by the 2905
total amount actually distributed in calendar year 2014 from the 2906
county undivided local government fund; 2907

(c) With respect to taxes levied by the county for all 2908
other purposes, the taxes charged and payable for such purposes 2909
against all property on the tax list of real and public utility 2910
property for tax year 2014, excluding taxes charged and payable 2911
for the purpose of paying debt charges; 2912

(d) The sum of the amounts distributed to the county in 2913

calendar year 2014 for the taxes levied pursuant to sections 2914
5739.021 and 5741.021 of the Revised Code; 2915

(e) The sum of amounts distributed to the county from the 2916
gross casino revenue county fund from July 2014 through April 2917
2015. 2918

(15) "Total resources," in the case of a municipal 2919
corporation, means the sum of the amounts in divisions (A) (15) 2920
(a) to (h) of this section less any reduction required under 2921
division (B) (1) or (2) of this section. 2922

(a) The sum of the payments received by the municipal 2923
corporation in calendar year 2014 for current expense levy 2924
losses under division (A) (1) of section 5727.86 and division (A) 2925
(1) of section 5751.22 of the Revised Code as they existed at 2926
that time; 2927

(b) The municipal corporation's percentage share of county 2928
undivided local government fund allocations as certified to the 2929
tax commissioner for calendar year 2015 by the county auditor 2930
under division (J) of section 5747.51 of the Revised Code or 2931
division (F) of section 5747.53 of the Revised Code multiplied 2932
by the total amount actually distributed in calendar year 2014 2933
from the county undivided local government fund; 2934

(c) The sum of the amounts distributed to the municipal 2935
corporation in calendar year 2014 pursuant to section 5747.50 of 2936
the Revised Code; 2937

(d) With respect to taxes levied by the municipal 2938
corporation, the taxes charged and payable against all property 2939
on the tax list of real and public utility property for 2940
municipal current expenses for tax year 2014; 2941

(e) The amount of admissions tax collected by the 2942

municipal corporation in calendar year 2013, or if such 2943
information has not yet been reported to the tax commissioner, 2944
in the most recent year before 2013 for which the municipal 2945
corporation has reported data to the commissioner; 2946

(f) The amount of income taxes collected by the municipal 2947
corporation in calendar year 2013 as certified to the tax 2948
commissioner under section 5747.50 of the Revised Code in 2013, 2949
or if such information has not yet been reported to the 2950
commissioner, in the most recent year before 2014 for which the 2951
municipal corporation has reported such data to the 2952
commissioner; 2953

(g) The sum of the amounts distributed to the municipal 2954
corporation from the gross casino revenue host city fund from 2955
July 2014 through April 2015; 2956

(h) The sum of the amounts distributed to the municipal 2957
corporation from the gross casino revenue county fund from July 2958
2014 through April 2015. 2959

(16) "Total resources," in the case of a township, means 2960
the sum of the amounts in divisions (A) (16) (a) to (c) of this 2961
section less any reduction required under division (B) (1) or (2) 2962
of this section. 2963

(a) The sum of the payments received by the township in 2964
calendar year 2014 pursuant to division (A) (1) of section 2965
5727.86 of the Revised Code and division (A) (1) of section 2966
5751.22 of the Revised Code as they existed at that time, 2967
excluding payments received for debt purposes; 2968

(b) The township's percentage share of county undivided 2969
local government fund allocations as certified to the tax 2970
commissioner for calendar year 2015 by the county auditor under 2971

division (J) of section 5747.51 of the Revised Code or division 2972
(F) of section 5747.53 of the Revised Code multiplied by the 2973
total amount actually distributed in calendar year 2014 from the 2974
county undivided local government fund; 2975

(c) With respect to taxes levied by the township, the 2976
taxes charged and payable against all property on the tax list 2977
of real and public utility property for tax year 2014 excluding 2978
taxes charged and payable for the purpose of paying debt charges 2979
or from levies imposed under section 5705.23 of the Revised 2980
Code. 2981

(17) "Total resources," in the case of a local taxing unit 2982
that is not a county, municipal corporation, township, or public 2983
library means the sum of the amounts in divisions (A) (17) (a) to 2984
(e) of this section less any reduction required under division 2985
(B) (1) of this section. 2986

(a) The sum of the payments received by the local taxing 2987
unit in calendar year 2014 pursuant to division (A) (1) of 2988
section 5727.86 of the Revised Code and division (A) (1) of 2989
section 5751.22 of the Revised Code as they existed at that 2990
time; 2991

(b) The local taxing unit's percentage share of county 2992
undivided local government fund allocations as certified to the 2993
tax commissioner for calendar year 2015 by the county auditor 2994
under division (J) of section 5747.51 of the Revised Code or 2995
division (F) of section 5747.53 of the Revised Code multiplied 2996
by the total amount actually distributed in calendar year 2014 2997
from the county undivided local government fund; 2998

(c) With respect to taxes levied by the local taxing unit, 2999
the taxes charged and payable against all property on the tax 3000

list of real and public utility property for tax year 2014 3001
excluding taxes charged and payable for the purpose of paying 3002
debt charges or from a levy imposed under section 5705.23 of the 3003
Revised Code; 3004

(d) The amount received from the tax commissioner during 3005
calendar year 2014 for sales or use taxes authorized under 3006
sections 5739.023 and 5741.022 of the Revised Code; 3007

(e) For institutions of higher education receiving tax 3008
revenue from a local levy, as identified in section 3358.02 of 3009
the Revised Code, the final state share of instruction 3010
allocation for fiscal year 2014 as calculated by the chancellor 3011
of higher education and reported to the state controlling board. 3012

(18) "Total resources," in the case of a county, municipal 3013
corporation, school district, or township public library that 3014
receives the proceeds of a tax levied under section 5705.23 of 3015
the Revised Code, means the sum of the amounts in divisions (A) 3016
(18) (a) to (d) of this section less any reduction required under 3017
division (B) (1) of this section. 3018

(a) The sum of the payments received by the county, 3019
municipal corporation, school district, or township public 3020
library in calendar year 2014 pursuant to sections 5727.86 and 3021
5751.22 of the Revised Code, as they existed at that time, for 3022
fixed-rate levy losses attributable to a tax levied under 3023
section 5705.23 of the Revised Code for the benefit of the 3024
public library; 3025

(b) The public library's percentage share of county 3026
undivided local government fund allocations as certified to the 3027
tax commissioner for calendar year 2015 by the county auditor 3028
under division (J) of section 5747.51 of the Revised Code or 3029

division (F) of section 5747.53 of the Revised Code multiplied 3030
by the total amount actually distributed in calendar year 2014 3031
from the county undivided local government fund; 3032

(c) With respect to a tax levied pursuant to section 3033
5705.23 of the Revised Code for the benefit of the public 3034
library, the amount of such tax that is charged and payable 3035
against all property on the tax list of real and public utility 3036
property for tax year 2014 excluding any tax that is charged and 3037
payable for the purpose of paying debt charges; 3038

(d) The sum of the amounts distributed to the library 3039
district from the county public library fund in calendar year 3040
2014, as reported to the tax commissioner by the county auditor. 3041

(19) "Municipal current expense property tax levies" means 3042
all property tax levies of a municipality, except those with the 3043
following levy names: library; airport resurfacing; bond or any 3044
levy name including the word "bond"; capital improvement or any 3045
levy name including the word "capital"; debt or any levy name 3046
including the word "debt"; equipment or any levy name including 3047
the word "equipment," unless the levy is for combined operating 3048
and equipment; employee termination fund; fire pension or any 3049
levy containing the word "pension," including police pensions; 3050
fireman's fund or any practically similar name; sinking fund; 3051
road improvements or any levy containing the word "road"; fire 3052
truck or apparatus; flood or any levy containing the word 3053
"flood"; conservancy district; county health; note retirement; 3054
sewage, or any levy containing the words "sewage" or "sewer"; 3055
park improvement; parkland acquisition; storm drain; street or 3056
any levy name containing the word "street"; lighting, or any 3057
levy name containing the word "lighting"; and water. 3058

(20) "Operating fixed-rate levy loss" means, in the case 3059

of local taxing units other than municipal corporations, fixed- 3060
rate levy losses of levies imposed for purposes other than 3061
paying debt charges or, in the case of municipal corporations, 3062
fixed-rate levy losses of municipal current expense property tax 3063
levies. 3064

(21) (a) "Qualifying municipal corporation" means a 3065
municipal corporation in the territory of which a qualifying end 3066
user is located. 3067

(b) "Qualifying end user" means an end user of at least 3068
seven million qualifying kilowatt hours of electricity annually. 3069

(c) "Qualifying kilowatt hours" means kilowatt hours of 3070
electricity generated by a renewable energy resource, as defined 3071
in section 5727.01 of the Revised Code, using wind energy and 3072
the distribution of which is subject to the tax levied under 3073
section 5727.81 of the Revised Code for any measurement period 3074
beginning after June 30, 2015. 3075

(22) Any term used in this section has the same meaning as 3076
in section 5727.84 or 5751.20 of the Revised Code unless 3077
otherwise defined by this section. 3078

(B) (1) "Total resources" used to compute payments to be 3079
made under division (C) of this section shall be reduced to the 3080
extent that payments distributed in calendar year 2014 were 3081
attributable to levies no longer charged and payable. 3082

(2) "Current expense allocation" used to compute payments 3083
to be made under division (C) of this section shall be reduced 3084
to the extent that payments distributed in calendar year 2014 3085
were attributable to levies no longer charged and payable. 3086

(C) (1) Except as provided in division (D) of this section, 3087
the tax commissioner shall compute payments for operating fixed- 3088

rate levy losses of local taxing units and public libraries for 3089
fiscal year 2016 and each year thereafter as prescribed in 3090
divisions (C) (1) (a) and (b) of this section: 3091

(a) For public libraries and local taxing units other than 3092
municipal corporations: 3093

(i) If the ratio of current expense allocation to total 3094
resources is equal to or less than the threshold per cent, zero; 3095

(ii) If the ratio of current expense allocation to total 3096
resources is greater than the threshold per cent, the current 3097
expense allocation minus the product of total resources 3098
multiplied by the threshold per cent. 3099

(b) For municipal corporations: 3100

(i) If the ratio of the municipal current expense 3101
allocation to total resources is equal to or less than the 3102
threshold per cent, zero; 3103

(ii) If the ratio of the municipal current expense 3104
allocation to total resources is greater than the threshold per 3105
cent, the municipal current expense allocation minus the product 3106
of total resources multiplied by the threshold per cent. 3107

(2) For any local taxing unit or public library with 3108
operating fixed-rate levy losses greater than zero, the 3109
operating fixed-rate levy loss shall be allocated among all 3110
qualifying operating fixed-rate levies in proportion to each 3111
such levy's share of the payments received in tax year 2014. In 3112
fiscal year 2016 and thereafter, if a levy to which operating 3113
fixed-rate levy loss is allocated is no longer charged and 3114
payable, the payment to the local taxing unit or public library 3115
shall be reduced by the amount allocated to the levy that is no 3116
longer charged and payable. 3117

(D) (1) Except as provided in division (D) (2) of this 3118
section, the tax commissioner shall make payments to local 3119
taxing units equal to the sum of TPP inside millage debt levy 3120
loss and S.B. 3 inside millage debt levy loss. No payment shall 3121
be made if the levy for which the levy loss is computed is not 3122
charged and payable for debt purposes in fiscal year 2016 or any 3123
year thereafter. 3124

(2) No payment shall be made for TPP inside millage debt 3125
levy loss in calendar year 2018 or thereafter. No payment shall 3126
be made for S.B.3 inside millage debt levy loss in calendar year 3127
2017 or thereafter. 3128

(E) For a qualifying municipal corporation, the tax 3129
commissioner shall compute payments for fiscal year 2016 and 3130
each ensuing fiscal year in an amount equal to the amount of tax 3131
imposed under section 5727.81 of the Revised Code and paid on 3132
the basis of qualifying kilowatt hours of electricity 3133
distributed through the meter of a qualifying end user located 3134
in the municipal corporation for measurement periods ending in 3135
the preceding calendar year. The payment shall be computed 3136
regardless of whether the qualifying municipal corporation 3137
qualifies for a payment under any other division of this section 3138
for the fiscal year in which the payment is computed under this 3139
division. For the purposes of this division, the commissioner 3140
may require an electric distribution company distributing 3141
qualifying kilowatt hours or, if the end user is a self- 3142
assessing purchaser, the end user, to report to the commissioner 3143
the number of qualifying kilowatt hours distributed through the 3144
meter of the qualifying end user. 3145

(F) (1) The payments required to be made under divisions 3146
(C), (D), and (H) of this section shall be paid from the local 3147

government tangible property tax replacement fund to the county 3148
undivided income tax fund in the proper county treasury. 3149
Beginning in August 2015, one-half of the amount determined 3150
under each of those divisions shall be paid on or before the 3151
last day of August each year, and one-half shall be paid on or 3152
before the last day of February each year. Within thirty days 3153
after receipt of such payments, the county treasurer shall 3154
distribute amounts determined under this section to the proper 3155
local taxing unit or public library as if they had been levied 3156
and collected as taxes, and the local taxing unit or public 3157
library shall allocate the amounts so received among its funds 3158
in the same proportions as if those amounts had been levied and 3159
collected as taxes. 3160

(2) On or before the last day of August and of February of 3161
each fiscal year that follows a calendar year in which taxes are 3162
paid on the basis of qualifying kilowatt hours of electricity 3163
distributed through the meter of a qualifying end user located 3164
in a qualifying municipal corporation, one-half of the payment 3165
computed under division (E) of this section shall be paid from 3166
the local government tangible personal property tax replacement 3167
fund directly to the qualifying municipal corporation. The 3168
municipal corporation shall credit the payments to a special 3169
fund created for the purpose of providing grants or other 3170
financial assistance to the qualifying end user or to compensate 3171
the municipal corporation for municipal income tax or other tax 3172
credits or reductions as the legislative authority may grant to 3173
the qualifying end user. Such grants or other financial 3174
assistance may be provided for by ordinance or resolution of the 3175
legislative authority of the qualifying municipal corporation 3176
and may continue for as long as is provided by the ordinance or 3177
resolution. 3178

(G) If all or a part of the territories of two or more 3179
local taxing units are merged, or unincorporated territory of a 3180
township is annexed by a municipal corporation, the tax 3181
commissioner shall adjust the payments made under this section 3182
to each of the local taxing units in proportion to the square 3183
mileage of the merged or annexed territory as a percentage of 3184
the total square mileage of the jurisdiction from which the 3185
territory originated, or as otherwise provided by a written 3186
agreement between the legislative authorities of the local 3187
taxing units certified to the commissioner not later than the 3188
first day of June of the calendar year in which the payment is 3189
to be made. 3190

(H) For fiscal years 2022 through 2026, if the total 3191
amount to be received under division (C) of this section by a 3192
joint fire district that has a nuclear power plant located 3193
within its territory is less than the amount the district 3194
received under this section in fiscal year 2017, the district 3195
shall receive a supplemental payment equal to the difference 3196
between the amount to be received under that division for the 3197
fiscal year and the amount received under this section in fiscal 3198
year 2017. 3199

Sec. 5713.01. (A) Each county shall be the unit for 3200
assessing real estate for taxation purposes. The county auditor 3201
shall be the assessor of all the real estate in the auditor's 3202
county for purposes of taxation, but this section does not 3203
affect the power conferred by Chapter 5727. of the Revised Code 3204
upon the tax commissioner regarding the valuation and assessment 3205
of real property used in railroad operations. 3206

(B) The auditor shall assess all the real estate situated 3207
in the county at its taxable value in accordance with sections 3208

5713.03, 5713.31, and 5715.01 of the Revised Code and with the 3209
rules and methods applicable to the auditor's county adopted, 3210
prescribed, and promulgated by the tax commissioner. The auditor 3211
shall view and appraise or cause to be viewed and appraised at 3212
its true value in money, each lot or parcel of real estate, 3213
including land devoted exclusively to agricultural use, and the 3214
improvements located thereon at least once in each six-year 3215
period, subject to division (H) of this section, and the taxable 3216
values required to be derived therefrom shall be placed on the 3217
auditor's tax list and the county treasurer's duplicate for the 3218
tax year ordered by the commissioner pursuant to section 5715.34 3219
of the Revised Code. The commissioner may grant an extension of 3220
one year or less if the commissioner finds that good cause 3221
exists for the extension. When the auditor so views and 3222
appraises, the auditor may enter each structure located thereon 3223
to determine by actual view what improvements have been made 3224
therein or additions made thereto since the next preceding 3225
valuation. The auditor shall revalue and assess at any time all 3226
or any part of the real estate in such county, including land 3227
devoted exclusively to agricultural use, where the auditor finds 3228
that the true or taxable values thereof have changed, and when a 3229
conservation easement is created under sections 5301.67 to 3230
5301.70 of the Revised Code. The auditor may increase or 3231
decrease the true or taxable value of any lot or parcel of real 3232
estate in any township, municipal corporation, or other taxing 3233
district by an amount which will cause all real property on the 3234
tax list to be valued as required by law, or the auditor may 3235
increase or decrease the aggregate value of all real property, 3236
or any class of real property, in the county, township, 3237
municipal corporation, or other taxing district, or in any ward 3238
or other division of a municipal corporation by a per cent or 3239
amount which will cause all property to be properly valued and 3240

assessed for taxation in accordance with Section 36, Article II, 3241
Section 2, Article XII, Ohio Constitution, this section, and 3242
sections 5713.03, 5713.31, and 5715.01 of the Revised Code. 3243

(C) When the auditor determines to reappraise all the real 3244
estate in the county or any class thereof, when the tax 3245
commissioner orders an increase in the aggregate true or taxable 3246
value of the real estate in any taxing subdivision, or when the 3247
taxable value of real estate is increased by the application of 3248
a uniform taxable value per cent of true value pursuant to the 3249
order of the commissioner, the auditor shall advertise the 3250
completion of the reappraisal or equalization action in a 3251
newspaper of general circulation in the county once a week for 3252
the three consecutive weeks next preceding the issuance of the 3253
tax bills, or as provided in section 7.16 of the Revised Code 3254
for the two consecutive weeks next preceding the issuance of the 3255
tax bills. When the auditor changes the true or taxable value of 3256
any individual parcels of real estate, the auditor shall notify 3257
the owner of the real estate, or the person in whose name the 3258
same stands charged on the duplicate, by mail or in person, of 3259
the changes the auditor has made in the assessments of such 3260
property. Such notice shall be given at least thirty days prior 3261
to the issuance of the tax bills. Failure to receive notice 3262
shall not invalidate any proceeding under this section. 3263

(D) The auditor shall make the necessary abstracts from 3264
books of the auditor's office containing descriptions of real 3265
estate in such county, together with such platbooks and lists of 3266
transfers of title to land as the auditor deems necessary in the 3267
performance of the auditor's duties in valuing such property for 3268
taxation. Such abstracts, platbooks, and lists shall be in such 3269
form and detail as the tax commissioner prescribes. 3270

(E) The auditor, with the approval of the tax 3271
commissioner, may appoint and employ such experts, deputies, 3272
clerks, or other employees as the auditor deems necessary to the 3273
performance of the auditor's duties as assessor, or, with the 3274
approval of the tax commissioner, the auditor may enter into a 3275
contract with an individual, partnership, firm, company, or 3276
corporation to do all or any part of the work; the amount to be 3277
expended in the payment of the compensation of such employees 3278
shall be fixed by the board of county commissioners. If, in the 3279
opinion of the auditor, the board of county commissioners fails 3280
to provide a sufficient amount for the compensation of such 3281
employees, the auditor may apply to the tax commissioner for an 3282
additional allowance, and the additional amount of compensation 3283
allowed by the commissioner shall be certified to the board of 3284
county commissioners, and the same shall be final. The salaries 3285
and compensation of such experts, deputies, clerks, and 3286
employees shall be paid upon the warrant of the auditor out of 3287
the general fund or the real estate assessment fund of the 3288
county, or both. If the salaries and compensation are in whole 3289
or in part fixed by the commissioner, they shall constitute a 3290
charge against the county regardless of the amount of money in 3291
the county treasury levied or appropriated for such purposes. 3292

(F) Any contract for goods or services related to the 3293
auditor's duties as assessor, including contracts for mapping, 3294
computers, and reproduction on any medium of any documents, 3295
records, photographs, microfiche, or magnetic tapes, but not 3296
including contracts for the professional services of an 3297
appraiser, shall be awarded pursuant to the competitive bidding 3298
procedures set forth in sections 307.86 to 307.92 of the Revised 3299
Code and shall be paid for, upon the warrant of the auditor, 3300
from the real estate assessment fund. 3301

(G) Experts, deputies, clerks, and other employees, in 3302
addition to their other duties, shall perform such services as 3303
the auditor directs in ascertaining such facts, description, 3304
location, character, dimensions of buildings and improvements, 3305
and other circumstances reflecting upon the value of real estate 3306
as will aid the auditor in fixing its true and taxable value 3307
and, in the case of land valued in accordance with section 3308
5713.31 of the Revised Code, its current agricultural use value. 3309
The auditor may also summon and examine any person under oath in 3310
respect to any matter pertaining to the value of any real 3311
property within the county. 3312

(H) For the purpose of equalizing and regionalizing real 3313
property assessment cycles, beginning in tax year 2024 and 3314
continuing for not more than five years, the tax commissioner 3315
may extend the revaluation of real property required under this 3316
section or section 5715.24 of the Revised Code in any county by 3317
not more than one year. 3318

Sec. 5715.01. (A) The tax commissioner shall direct and 3319
supervise the assessment for taxation of all real property. The 3320
commissioner shall adopt, prescribe, and promulgate rules for 3321
the determination of true value and taxable value of real 3322
property by uniform rule for such values and for the 3323
determination of the current agricultural use value of land 3324
devoted exclusively to agricultural use. 3325

(1) The uniform rules shall prescribe methods of 3326
determining the true value and taxable value of real property. 3327
The rules shall provide that in determining the true value of 3328
lands or improvements thereon for tax purposes, all facts and 3329
circumstances relating to the value of the property, its 3330
availability for the purposes for which it is constructed or 3331

being used, its obsolete character, if any, the income capacity 3332
of the property, if any, and any other factor that tends to 3333
prove its true value shall be used. In determining the true 3334
value of minerals or rights to minerals for the purpose of real 3335
property taxation, the tax commissioner shall not include in the 3336
value of the minerals or rights to minerals the value of any 3337
tangible personal property used in the recovery of those 3338
minerals. 3339

(2) The uniform rules shall prescribe the method for 3340
determining the current agricultural use value of land devoted 3341
exclusively to agricultural use, which method shall reflect 3342
standard and modern appraisal techniques that take into 3343
consideration the productivity of the soil under normal 3344
management practices, typical cropping and land use patterns, 3345
the average price patterns of the crops and products produced 3346
and the typical production costs to determine the net income 3347
potential to be capitalized, and other pertinent factors. 3348

In determining the agricultural land capitalization rate 3349
to be applied to the net income potential from agricultural use, 3350
the commissioner shall use standard and modern appraisal 3351
techniques. In calculating the capitalization rate for any year, 3352
the commissioner shall comply with both of the following 3353
requirements: 3354

(a) The commissioner shall use an equity yield rate equal 3355
to the greater of (i) the average of the total rates of return 3356
on farm equity for the twenty-five most recent years for which 3357
those rates have been calculated and published by the United 3358
States department of agriculture economic research service or 3359
another published source or (ii) the loan interest rate the 3360
commissioner uses for that year to calculate the capitalization 3361

rate; 3362

(b) The commissioner shall assume that the holding period 3363
for agricultural land is twenty-five years for the purpose of 3364
computing buildup of equity or appreciation with respect to that 3365
land. 3366

The commissioner shall add to the overall capitalization 3367
rate a tax additur. The sum of the overall capitalization rate 3368
and the tax additur shall represent as nearly as possible the 3369
rate of return a prudent investor would expect from an average 3370
or typical farm in this state considering only agricultural 3371
factors. 3372

The commissioner shall annually determine and announce the 3373
overall capitalization rate, tax additur, agricultural land 3374
capitalization rate, and the individual components used in 3375
computing such amounts in a determination, finding, computation, 3376
or order of the commissioner published simultaneously with the 3377
commissioner's annual publication of the per-acre agricultural 3378
use values for each soil type. 3379

(3) Notwithstanding any other provision of this chapter 3380
and Chapter 5713. of the Revised Code, the current agricultural 3381
use value of land devoted exclusively to agricultural use shall 3382
equal the following amounts for the years specified: 3383

(a) In counties that undergo a reappraisal or triennial 3384
update in 2017, the current agricultural use value of the land 3385
for each of the 2017, 2018, and 2019 tax years shall equal the 3386
sum of the following amounts: 3387

(i) The current agricultural use value of the land for 3388
that tax year, as determined under this section and section 3389
5713.31 of the Revised Code, and rules adopted pursuant those 3390

sections, without regard to the adjustment under division (A) (3) 3391
(a) (ii) of this section; 3392

(ii) One-half of the amount, if any, by which the value of 3393
the land for the 2016 tax year, as determined under this 3394
section, section 5713.31 of the Revised Code, and the rules 3395
adopted pursuant those sections and issued by the tax 3396
commissioner for counties undergoing a reappraisal or triennial 3397
update in the 2016 tax year, exceeds the value determined under 3398
division (A) (3) (a) (i) of this section. 3399

(b) In counties that undergo a reappraisal or triennial 3400
update in 2018, the current agricultural use value of the land 3401
for each of the 2018, 2019, and 2020 tax years shall equal the 3402
sum of the following amounts: 3403

(i) The current agricultural use value of the land for 3404
that tax year, as determined under this section and section 3405
5713.31 of the Revised Code, and rules adopted pursuant those 3406
sections, without regard to the adjustment under division (A) (3) 3407
(b) (ii) of this section; 3408

(ii) One-half of the amount, if any, by which the value of 3409
the land for the 2017 tax year, as determined under this 3410
section, section 5713.31 of the Revised Code, and the rules 3411
adopted pursuant those sections and issued by the tax 3412
commissioner for counties undergoing a reappraisal or triennial 3413
update in the 2017 tax year, exceeds the value determined under 3414
division (A) (3) (b) (i) of this section. 3415

(c) In counties that undergo a reappraisal or triennial 3416
update in 2019, the current agricultural use value of the land 3417
for each of the 2019, 2020, and 2021 tax years shall equal the 3418
sum of the following amounts: 3419

(i) The current agricultural use value of the land for 3420
that tax year, as determined under this section and section 3421
5713.31 of the Revised Code, and rules adopted pursuant those 3422
sections, without regard to the adjustment under division (A) (3) 3423
(c) (ii) of this section; 3424

(ii) One-half of the amount, if any, by which the value of 3425
the land for the 2018 tax year, as determined under this 3426
section, section 5713.31 of the Revised Code, and the rules 3427
adopted pursuant those sections and issued by the tax 3428
commissioner for counties undergoing a reappraisal or triennial 3429
update in the 2018 tax year, exceeds the value determined under 3430
division (A) (3) (c) (i) of this section. 3431

(B) The taxable value shall be ~~that per cent of the~~ true 3432
value in money, or current agricultural use value in the case of 3433
land valued in accordance with section 5713.31 of the Revised 3434
Code, multiplied by the assessment percentage for the tax year 3435
determined by the commissioner by rule establishes, but it shall 3436
not exceed under this division. The assessment percentage for 3437
the first tax year ending after the effective date of this 3438
amendment shall be thirty-one and one-half per cent. In August 3439
of each year, beginning with the first full year following the 3440
effective date of this amendment, the commissioner shall adjust 3441
the assessment percentage applicable to the current tax year by 3442
multiplying the percentage increase in the gross domestic 3443
product deflator computed that year under section 5747.025 of 3444
the Revised Code by the assessment percentage for the preceding 3445
tax year, then subtracting the resulting product from that 3446
assessment percentage, and rounding the difference to the 3447
nearest one-thousandth of one per cent. If the adjusted 3448
assessment percentage computed under this division exceeds 3449
thirty-five thirty-one and one-half per cent, the assessment 3450

percentage for that tax year shall instead be thirty-one and 3451
one-half per cent. The commissioner shall publish the adjusted 3452
assessment percentage on the web site of the department of 3453
taxation not later than the last day of August, beginning the 3454
first full year following the effective date of this amendment. 3455

(C) The uniform rules shall also prescribe methods of 3456
making the appraisals set forth in section 5713.03 of the 3457
Revised Code. The taxable value of each tract, lot, or parcel of 3458
real property and improvements thereon, determined in accordance 3459
with the uniform rules and methods prescribed thereby, shall be 3460
the taxable value of the tract, lot, or parcel for all purposes 3461
of sections 5713.01 to 5713.26, 5715.01 to 5715.51, and 5717.01 3462
to 5717.06 of the Revised Code. County auditors shall, under the 3463
direction and supervision of the commissioner, be the chief 3464
assessing officers of their respective counties, and shall list 3465
and value the real property within their respective counties for 3466
taxation in accordance with this section and sections 5713.03 3467
and 5713.31 of the Revised Code and with such rules of the 3468
commissioner. There shall also be a board in each county, known 3469
as the county board of revision, which shall hear complaints and 3470
revise assessments of real property for taxation. 3471

~~(C)~~ (D) The commissioner shall neither adopt nor enforce 3472
any rule that requires true value for any tax year to be any 3473
value other than the true value in money on the tax lien date of 3474
such tax year or that requires taxable value to be obtained in 3475
any way other than by reducing the true value, or in the case of 3476
land valued in accordance with section 5713.31 of the Revised 3477
Code, its current agricultural use value, by a specified, 3478
uniform percentage. 3479

Sec. 5715.19. (A) As used in this section: 3480

"Member" has the same meaning as in section 1706.01 of the Revised Code.

"Internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

"Interim" period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.

"Legislative authority" means a board of county commissioners, a board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the legislative authority of a municipal corporation with territory in the county.

"Original complaint" means a complaint filed under division (A) of this section.

"Counter-complaint" means a complaint filed under division (B) of this section in response to an original complaint.

"Third party complainant" means a complainant other than the property owner, the owner's spouse, a tenant authorized to file an original complaint, or any person acting on behalf of a property owner. "Third party complainant" does not include a legislative authority or a mayor of a municipal corporation, but does include the prosecuting attorney or treasurer of a county.

(1) Subject to division (A) (2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real

and public utility property taxes for the current tax year, 3510
whichever is later: 3511

(a) Any classification made under section 5713.041 of the 3512
Revised Code; 3513

(b) Any determination made under section 5713.32 or 3514
5713.35 of the Revised Code; 3515

(c) Any recoupment charge levied under section 5713.35 of 3516
the Revised Code; 3517

(d) The determination of the total valuation or assessment 3518
of any parcel that appears on the tax list, except parcels 3519
assessed by the tax commissioner pursuant to section 5727.06 of 3520
the Revised Code; 3521

(e) The determination of the total valuation of any parcel 3522
that appears on the agricultural land tax list, except parcels 3523
assessed by the tax commissioner pursuant to section 5727.06 of 3524
the Revised Code; 3525

~~(f) Any determination made under division (A) of section~~ 3526
~~319.302 of the Revised Code.~~ 3527

If such a complaint is filed by mail or certified mail, 3528
the date of the United States postmark placed on the envelope or 3529
sender's receipt by the postal service shall be treated as the 3530
date of filing. A private meter postmark on an envelope is not a 3531
valid postmark for purposes of establishing the filing date. 3532

Subject to division (A) (6) of this section, any person 3533
owning taxable real property in the county or in a taxing 3534
district with territory in the county; such a person's spouse; a 3535
tenant of the property owner, if the property is classified as 3536
to use for tax purposes as commercial or industrial, the lease 3537

requires the tenant to pay the entire amount of taxes charged 3538
against the property, and the lease allows, or the property 3539
owner otherwise authorizes, the tenant to file such a complaint 3540
with respect to the property; an individual who is retained by 3541
such a person or tenant and who holds a designation from a 3542
professional assessment organization, such as the institute for 3543
professionals in taxation, the national council of property 3544
taxation, or the international association of assessing 3545
officers; a public accountant who holds a permit under section 3546
4701.10 of the Revised Code, a general or residential real 3547
estate appraiser licensed or certified under Chapter 4763. of 3548
the Revised Code, or a real estate broker licensed under Chapter 3549
4735. of the Revised Code, who is retained by such a person or 3550
tenant; if the person or tenant is a firm, company, association, 3551
partnership, limited liability company, or corporation, an 3552
officer, a salaried employee, a partner, or a member of that 3553
person or tenant; if the person or tenant is a trust, a trustee 3554
of the trust; the prosecuting attorney or treasurer of the 3555
county; or the legislative authority of a subdivision or the 3556
mayor of a municipal corporation may file such a complaint 3557
regarding any such determination affecting any real property in 3558
the county, except that a person owning taxable real property in 3559
another county may file such a complaint only with regard to any 3560
such determination affecting real property in the county that is 3561
located in the same taxing district as that person's real 3562
property is located. The county auditor shall present to the 3563
county board of revision all complaints filed with the auditor. 3564

(2) No person, legislative authority, or officer shall 3565
file a complaint against the valuation or assessment of any 3566
parcel that appears on the tax list if it filed a complaint 3567
against the valuation or assessment of that parcel for any prior 3568

tax year in the same interim period, unless the person, 3569
legislative authority, or officer alleges that the valuation or 3570
assessment should be changed due to one or more of the following 3571
circumstances that occurred after the tax lien date for the tax 3572
year for which the prior complaint was filed and that the 3573
circumstances were not taken into consideration with respect to 3574
the prior complaint: 3575

(a) The property was sold in an arm's length transaction, 3576
as described in section 5713.03 of the Revised Code; 3577

(b) The property lost value due to some casualty; 3578

(c) Substantial improvement was added to the property; 3579

(d) An increase or decrease of at least fifteen per cent 3580
in the property's occupancy has had a substantial economic 3581
impact on the property. 3582

(3) If a county board of revision, the board of tax 3583
appeals, or any court dismisses a complaint filed under this 3584
section or section 5715.13 of the Revised Code for the reason 3585
that the act of filing the complaint was the unauthorized 3586
practice of law or the person filing the complaint was engaged 3587
in the unauthorized practice of law, the party affected by a 3588
decrease in valuation or the party's agent, or the person owning 3589
taxable real property in the county or in a taxing district with 3590
territory in the county, may refile the complaint, 3591
notwithstanding division (A) (2) of this section. 3592

(4) (a) No complaint filed under this section or section 3593
5715.13 of the Revised Code shall be dismissed for the reason 3594
that the complaint fails to accurately identify the owner of the 3595
property that is the subject of the complaint. 3596

(b) If a complaint fails to accurately identify the owner 3597

of the property that is the subject of the complaint, the board 3598
of revision shall exercise due diligence to ensure the correct 3599
property owner is notified as required by divisions (B) and (C) 3600
of this section. 3601

(5) Notwithstanding division (A)(2) of this section, a 3602
person, legislative authority, or officer may file a complaint 3603
against the valuation or assessment of any parcel that appears 3604
on the tax list if it filed a complaint against the valuation or 3605
assessment of that parcel for any prior tax year in the same 3606
interim period if the person, legislative authority, or officer 3607
withdrew the complaint before the complaint was heard by the 3608
board. 3609

(6) The legislative authority of a subdivision, the mayor 3610
of a municipal corporation, or a third party complainant shall 3611
not file an original complaint with respect to property the 3612
subdivision or complainant does not own or lease unless both of 3613
the following conditions are met: 3614

(a) If the complaint is based on a determination described 3615
in division (A)(1)(d) or (e) of this section, the property was 3616
(i) sold in an arm's length transaction, as described in section 3617
5713.03 of the Revised Code, before, but not after, the tax lien 3618
date for the tax year for which the complaint is to be filed, 3619
and (ii) the sale price exceeds the true value of the property 3620
appearing on the tax list for that tax year by both ten per cent 3621
and the amount of the filing threshold determined under division 3622
(J) of this section; 3623

(b) If the complaint is filed by a legislative authority 3624
or mayor, the legislative authority or, in the case of a mayor, 3625
the legislative authority of the municipal corporation, first 3626
adopts a resolution authorizing the filing of the original 3627

complaint at a public meeting of the legislative authority. 3628

(7) A resolution adopted under division (A) (6) (b) of this 3629
section shall include all of the following information: 3630

(a) Identification of the parcel or parcels that are the 3631
subject of the original complaint by street address, if 3632
available from online records of the county auditor, and by 3633
permanent parcel number; 3634

(b) The name of at least one of the record owners of the 3635
parcel or parcels; 3636

(c) The basis for the complaint under divisions (A) (1) (a) 3637
to (f) of this section relative to each parcel identified in the 3638
resolution; 3639

(d) The tax year for which the complaint will be filed, 3640
which shall be a year for which a complaint may be timely filed 3641
under this section at the time of the resolution's adoption. 3642

A legislative authority shall not adopt a resolution 3643
required under division (A) (6) (b) of this section that 3644
identifies more than one parcel under division (A) (7) (a) of this 3645
section, except that a single resolution may identify more than 3646
one parcel under that division if each parcel has the same 3647
record owner or the same record owners, as applicable. A 3648
legislative authority may adopt multiple resolutions required 3649
under division (A) (6) (b) of this section by a single vote, 3650
provided that the vote is separate from the question of whether 3651
to adopt any resolution that is not adopted under division (A) 3652
(6) (b) of this section. 3653

Before adopting a resolution required by division (A) (6) 3654
(b) of this section, the legislative authority shall mail a 3655
written notice to at least one of the record owners of the 3656

parcel or parcels identified in the resolution stating the 3657
intent of the legislative authority in adopting the resolution, 3658
the proposed date of adoption, and the basis for the complaint 3659
under divisions (A) (1) (a) to (f) of this section relative to 3660
each parcel identified in the resolution. The notice shall be 3661
sent by certified mail to the last known tax-mailing address of 3662
at least one of the record owners and, if different from that 3663
tax-mailing address, to the street address of the parcel or 3664
parcels identified in the resolution. Alternatively, if the 3665
legislative authority has record of an internet identifier of 3666
record associated with at least one of the record owners, the 3667
legislative authority may send the notice by ordinary mail and 3668
by that internet identifier of record. The notice shall be 3669
postmarked or, if sent by internet identifier of record, sent at 3670
least seven calendar days before the legislative authority 3671
adopts the resolution. 3672

A board of revision has jurisdiction to consider a 3673
complaint filed pursuant to a resolution adopted under division 3674
(A) (6) (b) of this section only if the legislative authority 3675
notifies the board of revision of the resolution in the manner 3676
prescribed in division (A) (8) of this section. The failure to 3677
accurately identify the street address or the name of the record 3678
owners of the parcel in the resolution does not invalidate the 3679
resolution nor is it a cause for dismissal of the complaint. 3680

(8) A complaint form prescribed by a board of revision or 3681
the tax commissioner for the purpose of this section shall 3682
include a box that must be checked, when a legislative authority 3683
files an original complaint, to indicate that a resolution 3684
authorizing the complaint was adopted in accordance with 3685
divisions (A) (6) (b) and (7) of this section and that notice was 3686
mailed or sent in accordance with division (A) (7) of this 3687

section before adoption of the resolution to at least one of the 3688
record owners of the property that is the subject of the 3689
complaint. 3690

(B) Within thirty days after the last date such complaints 3691
may be filed, the auditor shall give notice of each complaint in 3692
which the stated amount of overvaluation, undervaluation, 3693
discriminatory valuation, illegal valuation, or incorrect 3694
determination is at least seventeen thousand five hundred 3695
dollars in taxable value to each property owner whose property 3696
is the subject of the complaint, if the complaint was not filed 3697
by the owner or the owner's spouse. A board of education, 3698
subject to this division; a property owner; the owner's spouse; 3699
a tenant of the owner, if that tenant would be eligible to file 3700
a complaint under division (A) of this section with respect to 3701
the property; an individual who is retained by such an owner or 3702
tenant and who holds a designation from a professional 3703
assessment organization, such as the institute for professionals 3704
in taxation, the national council of property taxation, or the 3705
international association of assessing officers; a public 3706
accountant who holds a permit under section 4701.10 of the 3707
Revised Code, a general or residential real estate appraiser 3708
licensed or certified under Chapter 4763. of the Revised Code, 3709
or a real estate broker licensed under Chapter 4735. of the 3710
Revised Code, who is retained by such an owner or tenant; or, if 3711
the owner or tenant is a firm, company, association, 3712
partnership, limited liability company, corporation, or trust, 3713
an officer, a salaried employee, a partner, a member, or trustee 3714
of that owner or tenant, may file a counter-complaint in support 3715
of or objecting to the amount of alleged overvaluation, 3716
undervaluation, discriminatory valuation, illegal valuation, or 3717
incorrect determination stated in a previously filed original 3718

complaint or objecting to the current valuation. 3719

A board of education may file a counter-complaint only if 3720
the original complaint states an amount of overvaluation, 3721
undervaluation, discriminatory valuation, illegal valuation, or 3722
incorrect determination of at least seventeen thousand five 3723
hundred dollars in taxable value. The board shall file the 3724
counter-complaint within thirty days after the original 3725
complaint is filed, and any other person shall file the counter- 3726
complaint within thirty days after receiving the notice required 3727
under this division. 3728

Upon the filing of a counter-complaint, the board of 3729
education, property owner, or tenant shall be made a party to 3730
the action. 3731

(C) Each board of revision shall notify any complainant 3732
and counter-complainant, and also the property owner, if the 3733
property owner's address is known, and the complaint is filed by 3734
one other than the property owner, not less than ten days prior 3735
to the hearing, either by certified mail or, if the board has 3736
record of an internet identifier of record associated with the 3737
owner, by ordinary mail and by that internet identifier of 3738
record of the time and place the same will be heard. The board 3739
of revision shall hear and render its decision on an original 3740
complaint within one hundred eighty days after the last day such 3741
a complaint may be filed with the board under division (A) (1) of 3742
this section or, if a counter-complaint is filed, within one 3743
hundred eighty days after such filing. If the original complaint 3744
is filed by the legislative authority of a subdivision, the 3745
mayor of a municipal corporation with territory in the county, 3746
or a third party complainant, and if the board of revision has 3747
not rendered its decision on the complaint within one year after 3748

the date the complaint was filed, the board is without 3749
jurisdiction to hear, and shall dismiss, the complaint. 3750

(D) The determination of any such original complaint or 3751
counter-complaint shall relate back to the date when the lien 3752
for taxes or recoupment charges for the current year attached or 3753
the date as of which liability for such year was determined. 3754
Liability for taxes and recoupment charges for such year and 3755
each succeeding year until the complaint is finally determined 3756
and for any penalty and interest for nonpayment thereof within 3757
the time required by law shall be based upon the determination, 3758
valuation, or assessment as finally determined. Each complaint 3759
shall state the amount of overvaluation, undervaluation, 3760
discriminatory valuation, illegal valuation, or incorrect 3761
classification or determination upon which the complaint is 3762
based. The treasurer shall accept any amount tendered as taxes 3763
or recoupment charge upon property concerning which a complaint 3764
is then pending, computed upon the claimed valuation as set 3765
forth in the complaint. Unless dismissal is required under 3766
division (C) of this section, if an original complaint or 3767
counter-complaint filed for the current year is not determined 3768
by the board within the time prescribed for such determination, 3769
the complaint and any proceedings in relation thereto shall be 3770
continued by the board as a valid complaint for any ensuing year 3771
until that original complaint or counter-complaint is finally 3772
determined by the board or upon any appeal from a decision of 3773
the board. In such case, the original complaint and counter- 3774
complaint shall continue in effect without further filing by the 3775
original taxpayer, the original taxpayer's assignee, or any 3776
other person or entity authorized to file a complaint under this 3777
section. 3778

(E) If a taxpayer files a complaint as to the 3779

classification, valuation, assessment, or any determination 3780
affecting the taxpayer's own property and tenders less than the 3781
full amount of taxes or recoupment charges as finally 3782
determined, an interest charge shall accrue as follows: 3783

(1) If the amount finally determined is less than the 3784
amount billed but more than the amount tendered, the taxpayer 3785
shall pay interest at the rate per annum prescribed by section 3786
5703.47 of the Revised Code, computed from the date that the 3787
taxes were due on the difference between the amount finally 3788
determined and the amount tendered. This interest charge shall 3789
be in lieu of any penalty or interest charge under section 3790
323.121 of the Revised Code unless the taxpayer failed to file a 3791
complaint and tender an amount as taxes or recoupment charges 3792
within the time required by this section, in which case section 3793
323.121 of the Revised Code applies. 3794

(2) If the amount of taxes finally determined is equal to 3795
or greater than the amount billed and more than the amount 3796
tendered, the taxpayer shall pay interest at the rate prescribed 3797
by section 5703.47 of the Revised Code from the date the taxes 3798
were due on the difference between the amount finally determined 3799
and the amount tendered, such interest to be in lieu of any 3800
interest charge but in addition to any penalty prescribed by 3801
section 323.121 of the Revised Code. 3802

(F) Upon request of a complainant, the tax commissioner 3803
shall determine the common level of assessment of real property 3804
in the county for the year stated in the request that is not 3805
valued under section 5713.31 of the Revised Code, which common 3806
level of assessment shall be expressed as a percentage of true 3807
value and the common level of assessment of lands valued under 3808
such section, which common level of assessment shall also be 3809

expressed as a percentage of the current agricultural use value 3810
of such lands. Such determination shall be made on the basis of 3811
the most recent available sales ratio studies of the 3812
commissioner and such other factual data as the commissioner 3813
deems pertinent. 3814

(G) A complainant shall provide to the board of revision 3815
all information or evidence within the complainant's knowledge 3816
or possession that affects the real property that is the subject 3817
of the complaint. A complainant who fails to provide such 3818
information or evidence is precluded from introducing it on 3819
appeal to the board of tax appeals or the court of common pleas, 3820
except that the board of tax appeals or court may admit and 3821
consider the evidence if the complainant shows good cause for 3822
the complainant's failure to provide the information or evidence 3823
to the board of revision. 3824

(H) In case of the pendency of any proceeding in court 3825
based upon an alleged excessive, discriminatory, or illegal 3826
valuation or incorrect classification or determination, the 3827
taxpayer may tender to the treasurer an amount as taxes upon 3828
property computed upon the claimed valuation as set forth in the 3829
complaint to the court. The treasurer may accept the tender. If 3830
the tender is not accepted, no penalty shall be assessed because 3831
of the nonpayment of the full taxes assessed. 3832

(I) A legislative authority may not enter into a private 3833
payment agreement with respect to any complaint filed or 3834
contemplated under this section or section 5715.13 of the 3835
Revised Code, and any such agreement is void and unenforceable. 3836
As used in this division, "private payment agreement" means any 3837
type of agreement in which a property owner, a tenant authorized 3838
to file a complaint under division (A) of this section, or any 3839

person acting on behalf of a property owner or such a tenant 3840
agrees to make one or more payments to a subdivision in exchange 3841
for the legislative authority of that subdivision doing any of 3842
the following: 3843

(1) Refraining from filing a complaint or counter- 3844
complaint under this section; 3845

(2) Dismissing a complaint or counter-complaint filed by 3846
the legislative authority under this section; 3847

(3) Resolving a claim under this section by settlement 3848
agreement. 3849

A "private payment agreement" does not include any 3850
agreement to resolve a claim under this section pursuant to 3851
which an agreed-upon valuation for the property that is the 3852
subject of the claim is approved by the county auditor and 3853
reflected on the tax list, provided that agreement does not 3854
require any payments described in this division. 3855

(J) For the purpose of division ~~(A) (6) (b)~~ (A) (6) (a) of 3856
this section, the filing threshold for tax year 2022 equals five 3857
hundred thousand dollars. For tax year 2023 and each tax year 3858
thereafter, the tax commissioner shall adjust the filing 3859
threshold used in that division by completing the following 3860
calculations in September of each year: 3861

~~(a)~~ (1) Determine the percentage increase in the gross 3862
domestic product deflator determined by the bureau of economic 3863
analysis of the United States department of commerce from the 3864
first day of January of the preceding year to the last day of 3865
December of the preceding year; 3866

~~(b)~~ (2) Multiply that percentage increase by the filing 3867
threshold for the current year; 3868

~~(e)~~ (3) Add the resulting product to the filing threshold 3869
for the current year; 3870

~~(d)~~ (4) Round the resulting sum to the nearest multiple of 3871
one thousand dollars. 3872

The commissioner shall certify the amount resulting from 3873
the adjustment to each county auditor not later than the first 3874
day of October each year. The certified amount applies to 3875
complaints filed for the tax year in which the amount is 3876
certified. The commissioner shall not make the adjustment for 3877
any tax year in which the amount resulting from the adjustment 3878
would be less than the filing threshold for the current tax 3879
year. 3880

Sec. 5715.24. (A) The tax commissioner, annually, shall 3881
determine whether the real property and the various classes 3882
thereof in the several counties, municipal corporations, and 3883
taxing districts which have completed a sexennial reappraisal in 3884
the current year and which will have the new taxable values 3885
placed on the tax list and duplicate have been assessed as 3886
required by law, and whether the values set forth in the 3887
agricultural land tax list in such taxing districts correctly 3888
reflect the true and agricultural use values of the lands 3889
contained therein. The determination shall be made prior to the 3890
first Monday in August unless the commissioner, for good cause, 3891
extends the date. If the commissioner finds that the real 3892
property or any class thereof in any such county, municipal 3893
corporation, or taxing district, as reported to it by the 3894
several county auditors of the counties that have completed such 3895
reappraisal is not listed for taxation or recorded on the 3896
agricultural land tax list in accordance therewith, the 3897
commissioner shall increase or decrease the appropriate 3898

aggregate value of the real property or any class thereof in any 3899
such county, township, municipal corporation, taxing district, 3900
or ward or division of a municipal corporation, by a per cent or 3901
amount that will cause such property to be correctly valued on 3902
the agricultural land tax list and to be correctly assessed on 3903
the tax list at its taxable value so that every class of real 3904
property shall be listed and valued for taxation and valued for 3905
purposes of sections 5713.33 to 5713.35 of the Revised Code as 3906
required by law. In determining whether a class of real property 3907
has been assessed at its correct taxable value and in 3908
determining any per cent or amount by which the aggregate value 3909
of the class from a prior year shall be increased or decreased 3910
to be correctly assessed, the commissioner shall consider only 3911
the aggregate values of property that existed in the prior year 3912
and that is to be taxed in the current year. In addition to any 3913
other adjustments the commissioner considers necessary to comply 3914
with this requirement, the value of new construction shall not 3915
be regarded as an increase in such aggregate value from the 3916
prior year, and the value of property destroyed or demolished 3917
since the prior year shall be deducted from the aggregate value 3918
of that class for the prior year. 3919

In implementing any increase or decrease in valuation of 3920
real property ordered by the commissioner pursuant to this 3921
section, the county auditor shall, when practicable, increase or 3922
decrease the taxable valuation of parcels in accordance with 3923
actual changes in valuation of real property which occur in 3924
different subdivisions, neighborhoods, or among classes of real 3925
property in the county. 3926

(B) Division (A) of this section also applies to a county 3927
in the third calendar year following the year in which a 3928
sexennial reappraisal is completed, subject to division (H) of 3929

section 5713.01 of the Revised Code.

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

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Sec. 5747.02. (A) For the purpose of providing revenue for the support of schools and local government functions, to provide relief to property taxpayers, to provide revenue for the general revenue fund, and to meet the expenses of administering the tax levied by this chapter, there is hereby levied on every individual, trust, and estate residing in or earning or receiving income in this state, on every individual, trust, and estate earning or receiving lottery winnings, prizes, or awards pursuant to Chapter 3770. of the Revised Code, on every individual, trust, and estate earning or receiving winnings on casino or sports gaming, and on every individual, trust, and

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estate otherwise having nexus with or in this state under the 3961
Constitution of the United States, an annual tax measured as 3962
prescribed in divisions (A) (1) to (4) of this section. 3963

(1) In the case of trusts, the tax imposed by this section 3964
shall be measured by modified Ohio taxable income under division 3965
(D) of this section and levied in the same amount as the tax is 3966
imposed on estates as prescribed in division (A) (2) of this 3967
section. 3968

(2) In the case of estates, the tax imposed by this 3969
section shall be measured by Ohio taxable income. The tax shall 3970
be levied at the rate of 1.38462% for the first ~~twenty-five-~~ 3971
twenty-six thousand fifty dollars of such income and, for income 3972
in excess of that amount, the tax shall be levied at the same 3973
rates prescribed in division (A) (3) of this section for 3974
individuals. 3975

(3) In the case of individuals, the tax imposed by this 3976
section on income other than taxable business income shall be 3977
measured by Ohio adjusted gross income, less taxable business 3978
income and less an exemption for the taxpayer, the taxpayer's 3979
spouse, and each dependent as provided in section 5747.025 of 3980
the Revised Code. If the balance thus obtained is equal to or 3981
less than ~~twenty-five-~~twenty-six thousand fifty dollars, no tax 3982
shall be imposed on that balance. If the balance thus obtained 3983
is greater than ~~twenty-five-~~twenty-six thousand fifty dollars, 3984
the tax is hereby levied as follows: 3985

(a) For taxable years beginning in 2022: 3986

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A	OHIO ADJUSTED GROSS INCOME LESS TAXABLE BUSINESS INCOME AND EXEMPTIONS (INDIVIDUALS) OR MODIFIED OHIO TAXABLE INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES)	TAX	
B	More than \$25,000 <u>\$26,050</u> but not more than \$44,250 <u>\$46,100</u>	\$346.16 <u>\$360.69</u> plus 2.765% of the amount in excess of \$25,000 <u>\$26,050</u>	
C	More than \$44,250 <u>\$46,100</u> but not more than \$88,450 <u>\$92,150</u>	\$878.42 <u>\$915.07</u> plus 3.226% of the amount in excess of \$44,250 <u>\$46,100</u>	
D	More than \$88,450 <u>\$92,150</u> but not more than \$110,650 <u>\$115,300</u>	\$2,304.31 <u>\$2,400.64</u> plus 3.688% of the amount in excess of \$88,450 <u>\$92,150</u>	
E	More than \$110,650 <u>\$115,300</u>	\$3,123.05 <u>\$3,254.41</u> plus 3.990% of the amount in excess of \$110,650 <u>\$115,300</u>	
	<u>(b) For taxable years beginning in or after 2023, \$360.69</u>		3988
	<u>plus 2.75% of the amount in excess of \$26,050.</u>		3989
	(4) (a) In the case of individuals, the tax imposed by this		3990
	section on taxable business income shall equal three per cent of		3991
	the result obtained by subtracting any amount allowed under		3992
	division (A) (4) (b) of this section from the individual's taxable		3993
	business income.		3994
	(b) If the exemptions allowed to an individual under		3995
	division (A) (3) of this section exceed the taxpayer's Ohio		3996
	adjusted gross income less taxable business income, the excess		3997

shall be deducted from taxable business income before computing 3998
the tax under division (A) (4) (a) of this section. 3999

(5) Except as otherwise provided in this division, in 4000
August of each year, the tax commissioner shall make a new 4001
adjustment to the income amounts prescribed in divisions (A) (2) 4002
and (3) of this section by multiplying the percentage increase 4003
in the gross domestic product deflator computed that year under 4004
section 5747.025 of the Revised Code by each of the income 4005
amounts resulting from the adjustment under this division in the 4006
preceding year, adding the resulting product to the 4007
corresponding income amount resulting from the adjustment in the 4008
preceding year, and rounding the resulting sum to the nearest 4009
multiple of fifty dollars. The tax commissioner also shall 4010
recompute each of the tax dollar amounts to the extent necessary 4011
to reflect the new adjustment of the income amounts. To 4012
recompute the tax dollar amount corresponding to the lowest tax 4013
rate in division (A) (3) of this section, the commissioner shall 4014
multiply the tax rate prescribed in division (A) (2) of this 4015
section by the income amount specified in that division and as 4016
adjusted according to this paragraph. The rates of taxation 4017
shall not be adjusted. 4018

The adjusted amounts apply to taxable years beginning in 4019
the calendar year in which the adjustments are made and to 4020
taxable years beginning in each ensuing calendar year until a 4021
calendar year in which a new adjustment is made pursuant to this 4022
division. The tax commissioner shall not make a new adjustment 4023
in any year in which the amount resulting from the adjustment 4024
would be less than the amount resulting from the adjustment in 4025
the preceding year. 4026

(B) If the director of budget and management makes a 4027

certification to the tax commissioner under division (B) of 4028
section 131.44 of the Revised Code, the amount of tax as 4029
determined under divisions (A) (1) to (3) of this section shall 4030
be reduced by the percentage prescribed in that certification 4031
for taxable years beginning in the calendar year in which that 4032
certification is made. 4033

(C) (1) The tax imposed by this section on a trust shall be 4034
computed by multiplying the Ohio modified taxable income of the 4035
trust by the rates prescribed by division (A) of this section. 4036

(2) A resident trust may claim a credit against the tax 4037
computed under division (C) of this section equal to the lesser 4038
of (a) the tax paid to another state or the District of Columbia 4039
on the resident trust's modified nonbusiness income, other than 4040
the portion of the resident trust's nonbusiness income that is 4041
qualifying investment income as defined in section 5747.012 of 4042
the Revised Code, or (b) the effective tax rate, based on 4043
modified Ohio taxable income, multiplied by the resident trust's 4044
modified nonbusiness income other than the portion of the 4045
resident trust's nonbusiness income that is qualifying 4046
investment income. The credit applies before any other 4047
applicable credits. 4048

(3) Any credit authorized against the tax imposed by this 4049
section applies to a trust subject to division (C) of this 4050
section only if the trust otherwise qualifies for the credit. To 4051
the extent that the trust distributes income for the taxable 4052
year for which a credit is available to the trust, the credit 4053
shall be shared by the trust and its beneficiaries. The tax 4054
commissioner and the trust shall be guided by applicable 4055
regulations of the United States treasury regarding the sharing 4056
of credits. 4057

(D) For the purposes of this section, "trust" means any trust described in Subchapter J of Chapter 1 of the Internal Revenue Code, excluding trusts that are not irrevocable as defined in division (I) (3) (b) of section 5747.01 of the Revised Code and that have no modified Ohio taxable income for the taxable year, charitable remainder trusts, qualified funeral trusts and preneed funeral contract trusts established pursuant to sections 4717.31 to 4717.38 of the Revised Code that are not qualified funeral trusts, endowment and perpetual care trusts, qualified settlement trusts and funds, designated settlement trusts and funds, and trusts exempted from taxation under section 501(a) of the Internal Revenue Code.

(E) Nothing in division (A) (3) of this section shall prohibit an individual with an Ohio adjusted gross income, less taxable business income and exemptions, of ~~twenty-five~~ six thousand fifty dollars or less from filing a return under this chapter to receive a refund of taxes withheld or to claim any refundable credit allowed under this chapter.

Sec. 5747.03. (A) (1) All money collected under this chapter arising from the taxes imposed by section 5747.02, 5747.38, or 5747.41 of the Revised Code shall be credited to the general revenue fund and distributed pursuant to ~~division (F) of section 321.24 and section 323.156~~ of the Revised Code; to make subsidy payments to institutions of higher education from appropriations to the department of higher education; to support expenditures for programs and services for persons with mental illnesses, persons with developmental disabilities, and the elderly; for primary and secondary education; for medical assistance; and for any other purposes authorized by law, subject to the limitation that at least fifty per cent of the income tax collected by the state from the tax imposed by

section 5747.02 of the Revised Code shall be returned pursuant 4089
to Section 9 of Article XII, Ohio Constitution. 4090

(2) To ensure that such constitutional requirement is 4091
satisfied the tax commissioner shall, on or before the thirtieth 4092
day of June of each year, from the best information available to 4093
the tax commissioner, determine and certify for each county to 4094
the director of budget and management the amount of taxes 4095
collected under this chapter from the tax imposed under section 4096
5747.02 of the Revised Code during the preceding calendar year 4097
that are required to be returned to the county by Section 9 of 4098
Article XII, Ohio Constitution. The director shall provide for 4099
payment from the general revenue fund to the county in the 4100
amount, if any, that the sum of the amount so certified for that 4101
county exceeds the sum of the following: 4102

(a) The sum of the payments from the general revenue fund 4103
for the preceding calendar year credited to the county's 4104
undivided income tax fund pursuant to ~~division (F) of section~~ 4105
~~321.24 and~~ section 323.156 of the Revised Code or made directly 4106
from the general revenue fund to political subdivisions located 4107
in the county; 4108

(b) The sum of the amounts from the general revenue fund 4109
distributed in the county during the preceding calendar year for 4110
subsidy payments to institutions of higher education from 4111
appropriations to the department of higher education; for 4112
programs and services for persons with mental illnesses, persons 4113
with developmental disabilities, and elderly persons; for 4114
primary and secondary education; and for medical assistance. 4115

(c) In the case of payments made by the director under 4116
this division in 2007, the total amount distributed to the 4117
county during the preceding calendar year from the local 4118

government fund and the local government revenue assistance 4119
fund, and, in the case of payments made by the director under 4120
this division in subsequent calendar years, the amount 4121
distributed to the county from the local government fund; 4122

(d) In the case of payments made by the director under 4123
this division, the total amount distributed to the county during 4124
the preceding calendar year from the public library fund. 4125

Payments under this division shall be credited to the 4126
county's undivided income tax fund, except that, notwithstanding 4127
section 5705.14 of the Revised Code, such payments may be 4128
transferred by the board of county commissioners to the county 4129
general fund by resolution adopted with the affirmative vote of 4130
two-thirds of the members thereof. 4131

(B) All payments received in each month from taxes imposed 4132
under Chapter 5748. of the Revised Code and any penalties or 4133
interest thereon shall be paid into the school district income 4134
tax fund, which is hereby created in the state treasury, except 4135
that an amount equal to the following portion of such payments 4136
shall be paid into the general school district income tax 4137
administrative fund, which is hereby created in the state 4138
treasury: 4139

(1) One and three-quarters of one per cent of those 4140
received in fiscal year 1996; 4141

(2) One and one-half per cent of those received in fiscal 4142
year 1997 and thereafter. 4143

Money in the school district income tax administrative 4144
fund shall be used by the tax commissioner to defray costs 4145
incurred in administering the school district's income tax, 4146
including the cost of providing employers with information 4147

regarding the rate of tax imposed by any school district. Any 4148
moneys remaining in the fund after such use shall be deposited 4149
in the school district income tax fund. 4150

All interest earned on moneys in the school district 4151
income tax fund shall be credited to the fund. 4152

(C) (1) (a) Within thirty days of the end of each calendar 4153
quarter ending on the last day of March, June, September, and 4154
December, the director of budget and management shall make a 4155
payment from the school district income tax fund to each school 4156
district for which school district income tax revenue was 4157
received during that quarter. The amount of the payment shall 4158
equal the balance in the school district's account at the end of 4159
that quarter. 4160

(b) After a school district ceases to levy an income tax, 4161
the director of budget and management shall adjust the payments 4162
under division (C) (1) (a) of this section to retain sufficient 4163
money in the school district's account to pay refunds. For the 4164
calendar quarters ending on the last day of March and December 4165
of the calendar year following the last calendar year the tax is 4166
levied, the director shall make the payments in the amount 4167
required under division (C) (1) (a) of this section. For the 4168
calendar quarter ending on the last day of June of the calendar 4169
year following the last calendar year the tax is levied, the 4170
director shall make a payment equal to nine-tenths of the 4171
balance in the account at the end of that quarter. For the 4172
calendar quarter ending on the last day of September of the 4173
calendar year following the last calendar year the tax is 4174
levied, the director shall make no payment. For the second and 4175
succeeding calendar years following the last calendar year the 4176
tax is levied, the director shall make one payment each year, 4177

within thirty days of the last day of June, in an amount equal 4178
to the balance in the district's account on the last day of 4179
June. 4180

(2) Moneys paid to a school district under this division 4181
shall be deposited in its school district income tax fund. All 4182
interest earned on moneys in the school district income tax fund 4183
shall be apportioned by the tax commissioner pro rata among the 4184
school districts in the proportions and at the times the 4185
districts are entitled to receive payments under this division. 4186

Sec. 5751.20. No determinations, computations, 4187
certifications, or payments shall be made under this section 4188
after June 30, 2015. 4189

(A) As used in sections 5751.20 to 5751.22 of the Revised 4190
Code: 4191

(1) "School district," "joint vocational school district," 4192
"local taxing unit," "recognized valuation," "fixed-rate levy," 4193
and "fixed-sum levy" have the same meanings as used in section 4194
5727.84 of the Revised Code. 4195

(2) "State education aid" for a school district means the 4196
following: 4197

(a) For fiscal years prior to fiscal year 2010, the sum of 4198
state aid amounts computed for the district under the following 4199
provisions, as they existed for the applicable fiscal year: 4200
division (A) of section 3317.022 of the Revised Code, including 4201
the amounts calculated under former section 3317.029 and section 4202
3317.0217 of the Revised Code; divisions (C) (1), (C) (4), (D), 4203
(E), and (F) of section 3317.022; divisions (B), (C), and (D) of 4204
section 3317.023; divisions (L) and (N) of section 3317.024; 4205
section 3317.0216; and any unit payments for gifted student 4206

services paid under section 3317.05 and former sections 3317.052 4207
and 3317.053 of the Revised Code; except that, for fiscal years 4208
2008 and 2009, the amount computed for the district under 4209
Section 269.20.80 of H.B. 119 of the 127th general assembly and 4210
as that section subsequently may be amended shall be substituted 4211
for the amount computed under division (D) of section 3317.022 4212
of the Revised Code, and the amount computed under Section 4213
269.30.80 of H.B. 119 of the 127th general assembly and as that 4214
section subsequently may be amended shall be included. 4215

(b) For fiscal years 2010 and 2011, the sum of the amounts 4216
computed under former sections 3306.052, 3306.12, 3306.13, 4217
3306.19, 3306.191, and 3306.192 of the Revised Code; 4218

(c) For fiscal years 2012 and 2013, the sum of the amounts 4219
paid under Sections 267.30.50, 267.30.53, and 267.30.56 of H.B. 4220
153 of the 129th general assembly; 4221

(d) For fiscal year 2014 and each fiscal year thereafter, 4222
the sum of state amounts computed for the district under section 4223
3317.022 of the Revised Code; except that, for fiscal years 2014 4224
and 2015, the amount computed for the district under the section 4225
of this act entitled "TRANSITIONAL AID FOR CITY, LOCAL, AND 4226
EXEMPTED VILLAGE SCHOOL DISTRICTS" shall be included. 4227

(3) "State education aid" for a joint vocational school 4228
district means the following: 4229

(a) For fiscal years prior to fiscal year 2010, the sum of 4230
the state aid computed for the district under division (N) of 4231
section 3317.024 and former section 3317.16 of the Revised Code, 4232
except that, for fiscal years 2008 and 2009, the amount computed 4233
under Section 269.30.80 of H.B. 119 of the 127th general 4234
assembly and as that section subsequently may be amended shall 4235

be included. 4236

(b) For fiscal years 2010 and 2011, the amount paid in 4237
accordance with Section 265.30.50 of H.B. 1 of the 128th general 4238
assembly. 4239

(c) For fiscal years 2012 and 2013, the amount paid in 4240
accordance with Section 267.30.60 of H.B. 153 of the 129th 4241
general assembly. 4242

(d) For fiscal year 2014 and each fiscal year thereafter, 4243
the amount computed for the district under section 3317.16 of 4244
the Revised Code; except that, for fiscal years 2014 and 2015, 4245
the amount computed for the district under the section of this 4246
act entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 4247
DISTRICTS" shall be included. 4248

(4) "State education aid offset" means the amount 4249
determined for each school district or joint vocational school 4250
district under division (A)(1) of section 5751.21 of the Revised 4251
Code. 4252

(5) "Machinery and equipment property tax value loss" 4253
means the amount determined under division (C)(1) of this 4254
section. 4255

(6) "Inventory property tax value loss" means the amount 4256
determined under division (C)(2) of this section. 4257

(7) "Furniture and fixtures property tax value loss" means 4258
the amount determined under division (C)(3) of this section. 4259

(8) "Machinery and equipment fixed-rate levy loss" means 4260
the amount determined under division (D)(1) of this section. 4261

(9) "Inventory fixed-rate levy loss" means the amount 4262
determined under division (D)(2) of this section. 4263

- (10) "Furniture and fixtures fixed-rate levy loss" means 4264
the amount determined under division (D) (3) of this section. 4265
- (11) "Total fixed-rate levy loss" means the sum of the 4266
machinery and equipment fixed-rate levy loss, the inventory 4267
fixed-rate levy loss, the furniture and fixtures fixed-rate levy 4268
loss, and the telephone company fixed-rate levy loss. 4269
- (12) "Fixed-sum levy loss" means the amount determined 4270
under division (E) of this section. 4271
- (13) "Machinery and equipment" means personal property 4272
subject to the assessment rate specified in division (F) of 4273
section 5711.22 of the Revised Code. 4274
- (14) "Inventory" means personal property subject to the 4275
assessment rate specified in division (E) of section 5711.22 of 4276
the Revised Code. 4277
- (15) "Furniture and fixtures" means personal property 4278
subject to the assessment rate specified in division (G) of 4279
section 5711.22 of the Revised Code. 4280
- (16) "Qualifying levies" are levies in effect for tax year 4281
2004 or applicable to tax year 2005 or approved at an election 4282
conducted before September 1, 2005. For the purpose of 4283
determining the rate of a qualifying levy authorized by section 4284
5705.212 or 5705.213 of the Revised Code, the rate shall be the 4285
rate that would be in effect for tax year 2010. 4286
- (17) "Telephone property" means tangible personal property 4287
of a telephone, telegraph, or interexchange telecommunications 4288
company subject to an assessment rate specified in section 4289
5727.111 of the Revised Code in tax year 2004. 4290
- (18) "Telephone property tax value loss" means the amount 4291

determined under division (C) (4) of this section. 4292

(19) "Telephone property fixed-rate levy loss" means the 4293
amount determined under division (D) (4) of this section. 4294

(20) "Taxes charged and payable" means taxes charged and 4295
payable after the reduction required by section 319.301 of the 4296
Revised Code but before ~~the reductions~~ any reduction required by 4297
~~sections 319.302 and section 323.152~~ of the Revised Code. 4298

(21) "Median estate tax collections" means, in the case of 4299
a municipal corporation to which revenue from the taxes levied 4300
in Chapter 5731. of the Revised Code was distributed in each of 4301
calendar years 2006, 2007, 2008, and 2009, the median of those 4302
distributions. In the case of a municipal corporation to which 4303
no distributions were made in one or more of those years, 4304
"median estate tax collections" means zero. 4305

(22) "Total resources," in the case of a school district, 4306
means the sum of the amounts in divisions (A) (22) (a) to (h) of 4307
this section less any reduction required under division (A) (32) 4308
or (33) of this section. 4309

(a) The state education aid for fiscal year 2010; 4310

(b) The sum of the payments received by the school 4311
district in fiscal year 2010 for current expense levy losses 4312
pursuant to division (C) (2) of section 5727.85 and divisions (C) 4313
(8) and (9) of section 5751.21 of the Revised Code, excluding 4314
the portion of such payments attributable to levies for joint 4315
vocational school district purposes; 4316

(c) The sum of fixed-sum levy loss payments received by 4317
the school district in fiscal year 2010 pursuant to division (E) 4318
(1) of section 5727.85 and division (E) (1) of section 5751.21 of 4319
the Revised Code for fixed-sum levies charged and payable for a 4320

purpose other than paying debt charges; 4321

(d) Fifty per cent of the school district's taxes charged 4322
and payable against all property on the tax list of real and 4323
public utility property for current expense purposes for tax 4324
year 2008, including taxes charged and payable from emergency 4325
levies charged and payable under section 5709.194 of the Revised 4326
Code and excluding taxes levied for joint vocational school 4327
district purposes; 4328

(e) Fifty per cent of the school district's taxes charged 4329
and payable against all property on the tax list of real and 4330
public utility property for current expenses for tax year 2009, 4331
including taxes charged and payable from emergency levies and 4332
excluding taxes levied for joint vocational school district 4333
purposes; 4334

(f) The school district's taxes charged and payable 4335
against all property on the general tax list of personal 4336
property for current expenses for tax year 2009, including taxes 4337
charged and payable from emergency levies; 4338

(g) The amount certified for fiscal year 2010 under 4339
division (A) (2) of section 3317.08 of the Revised Code; 4340

(h) Distributions received during calendar year 2009 from 4341
taxes levied under section 718.09 of the Revised Code. 4342

(23) "Total resources," in the case of a joint vocational 4343
school district, means the sum of amounts in divisions (A) (23) 4344
(a) to (g) of this section less any reduction required under 4345
division (A) (32) of this section. 4346

(a) The state education aid for fiscal year 2010; 4347

(b) The sum of the payments received by the joint 4348

vocational school district in fiscal year 2010 for current 4349
expense levy losses pursuant to division (C) (2) of section 4350
5727.85 and divisions (C) (8) and (9) of section 5751.21 of the 4351
Revised Code; 4352

(c) Fifty per cent of the joint vocational school 4353
district's taxes charged and payable against all property on the 4354
tax list of real and public utility property for current expense 4355
purposes for tax year 2008; 4356

(d) Fifty per cent of the joint vocational school 4357
district's taxes charged and payable against all property on the 4358
tax list of real and public utility property for current 4359
expenses for tax year 2009; 4360

(e) Fifty per cent of a city, local, or exempted village 4361
school district's taxes charged and payable against all property 4362
on the tax list of real and public utility property for current 4363
expenses of the joint vocational school district for tax year 4364
2008; 4365

(f) Fifty per cent of a city, local, or exempted village 4366
school district's taxes charged and payable against all property 4367
on the tax list of real and public utility property for current 4368
expenses of the joint vocational school district for tax year 4369
2009; 4370

(g) The joint vocational school district's taxes charged 4371
and payable against all property on the general tax list of 4372
personal property for current expenses for tax year 2009. 4373

(24) "Total resources," in the case of county mental 4374
health and disability related functions, means the sum of the 4375
amounts in divisions (A) (24) (a) and (b) of this section less any 4376
reduction required under division (A) (32) of this section. 4377

(a) The sum of the payments received by the county for 4378
mental health and developmental disability related functions in 4379
calendar year 2010 under division (A) (1) of section 5727.86 and 4380
divisions (A) (1) and (2) of section 5751.22 of the Revised Code 4381
as they existed at that time; 4382

(b) With respect to taxes levied by the county for mental 4383
health and developmental disability related purposes, the taxes 4384
charged and payable for such purposes against all property on 4385
the tax list of real and public utility property for tax year 4386
2009. 4387

(25) "Total resources," in the case of county senior 4388
services related functions, means the sum of the amounts in 4389
divisions (A) (25) (a) and (b) of this section less any reduction 4390
required under division (A) (32) of this section. 4391

(a) The sum of the payments received by the county for 4392
senior services related functions in calendar year 2010 under 4393
division (A) (1) of section 5727.86 and divisions (A) (1) and (2) 4394
of section 5751.22 of the Revised Code as they existed at that 4395
time; 4396

(b) With respect to taxes levied by the county for senior 4397
services related purposes, the taxes charged and payable for 4398
such purposes against all property on the tax list of real and 4399
public utility property for tax year 2009. 4400

(26) "Total resources," in the case of county children's 4401
services related functions, means the sum of the amounts in 4402
divisions (A) (26) (a) and (b) of this section less any reduction 4403
required under division (A) (32) of this section. 4404

(a) The sum of the payments received by the county for 4405
children's services related functions in calendar year 2010 4406

under division (A) (1) of section 5727.86 and divisions (A) (1) 4407
and (2) of section 5751.22 of the Revised Code as they existed 4408
at that time; 4409

(b) With respect to taxes levied by the county for 4410
children's services related purposes, the taxes charged and 4411
payable for such purposes against all property on the tax list 4412
of real and public utility property for tax year 2009. 4413

(27) "Total resources," in the case of county public 4414
health related functions, means the sum of the amounts in 4415
divisions (A) (27) (a) and (b) of this section less any reduction 4416
required under division (A) (32) of this section. 4417

(a) The sum of the payments received by the county for 4418
public health related functions in calendar year 2010 under 4419
division (A) (1) of section 5727.86 and divisions (A) (1) and (2) 4420
of section 5751.22 of the Revised Code as they existed at that 4421
time; 4422

(b) With respect to taxes levied by the county for public 4423
health related purposes, the taxes charged and payable for such 4424
purposes against all property on the tax list of real and public 4425
utility property for tax year 2009. 4426

(28) "Total resources," in the case of all county 4427
functions not included in divisions (A) (24) to (27) of this 4428
section, means the sum of the amounts in divisions (A) (28) (a) to 4429
(d) of this section less any reduction required under division 4430
(A) (32) or (33) of this section. 4431

(a) The sum of the payments received by the county for all 4432
other purposes in calendar year 2010 under division (A) (1) of 4433
section 5727.86 and divisions (A) (1) and (2) of section 5751.22 4434
of the Revised Code as they existed at that time; 4435

(b) The county's percentage share of county undivided 4436
local government fund allocations as certified to the tax 4437
commissioner for calendar year 2010 by the county auditor under 4438
division (J) of section 5747.51 of the Revised Code or division 4439
(F) of section 5747.53 of the Revised Code multiplied by the 4440
total amount actually distributed in calendar year 2010 from the 4441
county undivided local government fund; 4442

(c) With respect to taxes levied by the county for all 4443
other purposes, the taxes charged and payable for such purposes 4444
against all property on the tax list of real and public utility 4445
property for tax year 2009, excluding taxes charged and payable 4446
for the purpose of paying debt charges; 4447

(d) The sum of the amounts distributed to the county in 4448
calendar year 2010 for the taxes levied pursuant to sections 4449
5739.021 and 5741.021 of the Revised Code. 4450

(29) "Total resources," in the case of a municipal 4451
corporation, means the sum of the amounts in divisions (A) (29) 4452
(a) to (g) of this section less any reduction required under 4453
division (A) (32) or (33) of this section. 4454

(a) The sum of the payments received by the municipal 4455
corporation in calendar year 2010 for current expense levy 4456
losses under division (A) (1) of section 5727.86 and divisions 4457
(A) (1) and (2) of section 5751.22 of the Revised Code as they 4458
existed at that time; 4459

(b) The municipal corporation's percentage share of county 4460
undivided local government fund allocations as certified to the 4461
tax commissioner for calendar year 2010 by the county auditor 4462
under division (J) of section 5747.51 of the Revised Code or 4463
division (F) of section 5747.53 of the Revised Code multiplied 4464

by the total amount actually distributed in calendar year 2010 4465
from the county undivided local government fund; 4466

(c) The sum of the amounts distributed to the municipal 4467
corporation in calendar year 2010 pursuant to section 5747.50 of 4468
the Revised Code; 4469

(d) With respect to taxes levied by the municipal 4470
corporation, the taxes charged and payable against all property 4471
on the tax list of real and public utility property for current 4472
expenses, defined in division (A) (35) of this section, for tax 4473
year 2009; 4474

(e) The amount of admissions tax collected by the 4475
municipal corporation in calendar year 2008, or if such 4476
information has not yet been reported to the tax commissioner, 4477
in the most recent year before 2008 for which the municipal 4478
corporation has reported data to the commissioner; 4479

(f) The amount of income taxes collected by the municipal 4480
corporation in calendar year 2008, or if such information has 4481
not yet been reported to the tax commissioner, in the most 4482
recent year before 2008 for which the municipal corporation has 4483
reported data to the commissioner; 4484

(g) The municipal corporation's median estate tax 4485
collections. 4486

(30) "Total resources," in the case of a township, means 4487
the sum of the amounts in divisions (A) (30) (a) to (c) of this 4488
section less any reduction required under division (A) (32) or 4489
(33) of this section. 4490

(a) The sum of the payments received by the township in 4491
calendar year 2010 pursuant to division (A) (1) of section 4492
5727.86 of the Revised Code and divisions (A) (1) and (2) of 4493

section 5751.22 of the Revised Code as they existed at that 4494
time, excluding payments received for debt purposes; 4495

(b) The township's percentage share of county undivided 4496
local government fund allocations as certified to the tax 4497
commissioner for calendar year 2010 by the county auditor under 4498
division (J) of section 5747.51 of the Revised Code or division 4499
(F) of section 5747.53 of the Revised Code multiplied by the 4500
total amount actually distributed in calendar year 2010 from the 4501
county undivided local government fund; 4502

(c) With respect to taxes levied by the township, the 4503
taxes charged and payable against all property on the tax list 4504
of real and public utility property for tax year 2009 excluding 4505
taxes charged and payable for the purpose of paying debt 4506
charges. 4507

(31) "Total resources," in the case of a local taxing unit 4508
that is not a county, municipal corporation, or township, means 4509
the sum of the amounts in divisions (A) (31) (a) to (e) of this 4510
section less any reduction required under division (A) (32) of 4511
this section. 4512

(a) The sum of the payments received by the local taxing 4513
unit in calendar year 2010 pursuant to division (A) (1) of 4514
section 5727.86 of the Revised Code and divisions (A) (1) and (2) 4515
of section 5751.22 of the Revised Code as they existed at that 4516
time; 4517

(b) The local taxing unit's percentage share of county 4518
undivided local government fund allocations as certified to the 4519
tax commissioner for calendar year 2010 by the county auditor 4520
under division (J) of section 5747.51 of the Revised Code or 4521
division (F) of section 5747.53 of the Revised Code multiplied 4522

by the total amount actually distributed in calendar year 2010 4523
from the county undivided local government fund; 4524

(c) With respect to taxes levied by the local taxing unit, 4525
the taxes charged and payable against all property on the tax 4526
list of real and public utility property for tax year 2009 4527
excluding taxes charged and payable for the purpose of paying 4528
debt charges; 4529

(d) The amount received from the tax commissioner during 4530
calendar year 2010 for sales or use taxes authorized under 4531
sections 5739.023 and 5741.022 of the Revised Code; 4532

(e) For institutions of higher education receiving tax 4533
revenue from a local levy, as identified in section 3358.02 of 4534
the Revised Code, the final state share of instruction 4535
allocation for fiscal year 2010 as calculated by the chancellor 4536
of higher education and reported to the state controlling board. 4537

(32) If a fixed-rate levy that is a qualifying levy is not 4538
charged and payable in any year after tax year 2010, "total 4539
resources" used to compute payments to be made under division 4540
(C) (12) of section 5751.21 or division (A) (1) (b) or (c) of 4541
section 5751.22 of the Revised Code in the tax years following 4542
the last year the levy is charged and payable shall be reduced 4543
to the extent that the payments are attributable to the fixed- 4544
rate levy loss of that levy as would be computed under division 4545
(C) (2) of section 5727.85, division (A) (1) of section 5727.85, 4546
divisions (C) (8) and (9) of section 5751.21, or division (A) (1) 4547
of section 5751.22 of the Revised Code. 4548

(33) In the case of a county, municipal corporation, 4549
school district, or township with fixed-rate levy losses 4550
attributable to a tax levied under section 5705.23 of the 4551

Revised Code, "total resources" used to compute payments to be 4552
made under division (C) (3) of section 5727.85, division (A) (1) 4553
(d) of section 5727.86, division (C) (12) of section 5751.21, or 4554
division (A) (1) (c) of section 5751.22 of the Revised Code shall 4555
be reduced by the amounts described in divisions (A) (34) (a) to 4556
(c) of this section to the extent that those amounts were 4557
included in calculating the "total resources" of the school 4558
district or local taxing unit under division (A) (22), (28), 4559
(29), or (30) of this section. 4560

(34) "Total library resources," in the case of a county, 4561
municipal corporation, school district, or township public 4562
library that receives the proceeds of a tax levied under section 4563
5705.23 of the Revised Code, means the sum of the amounts in 4564
divisions (A) (34) (a) to (c) of this section less any reduction 4565
required under division (A) (32) of this section. 4566

(a) The sum of the payments received by the county, 4567
municipal corporation, school district, or township public 4568
library in calendar year 2010 pursuant to sections 5727.86 and 4569
5751.22 of the Revised Code, as they existed at that time, for 4570
fixed-rate levy losses attributable to a tax levied under 4571
section 5705.23 of the Revised Code for the benefit of the 4572
public library; 4573

(b) The public library's percentage share of county 4574
undivided local government fund allocations as certified to the 4575
tax commissioner for calendar year 2010 by the county auditor 4576
under division (J) of section 5747.51 of the Revised Code or 4577
division (F) of section 5747.53 of the Revised Code multiplied 4578
by the total amount actually distributed in calendar year 2010 4579
from the county undivided local government fund; 4580

(c) With respect to a tax levied pursuant to section 4581

5705.23 of the Revised Code for the benefit of the public 4582
library, the amount of such tax that is charged and payable 4583
against all property on the tax list of real and public utility 4584
property for tax year 2009 excluding any tax that is charged and 4585
payable for the purpose of paying debt charges. 4586

(35) "Municipal current expense property tax levies" means 4587
all property tax levies of a municipality, except those with the 4588
following levy names: airport resurfacing; bond or any levy name 4589
including the word "bond"; capital improvement or any levy name 4590
including the word "capital"; debt or any levy name including 4591
the word "debt"; equipment or any levy name including the word 4592
"equipment," unless the levy is for combined operating and 4593
equipment; employee termination fund; fire pension or any levy 4594
containing the word "pension," including police pensions; 4595
fireman's fund or any practically similar name; sinking fund; 4596
road improvements or any levy containing the word "road"; fire 4597
truck or apparatus; flood or any levy containing the word 4598
"flood"; conservancy district; county health; note retirement; 4599
sewage, or any levy containing the words "sewage" or "sewer"; 4600
park improvement; parkland acquisition; storm drain; street or 4601
any levy name containing the word "street"; lighting, or any 4602
levy name containing the word "lighting"; and water. 4603

(36) "Current expense TPP allocation" means, in the case 4604
of a school district or joint vocational school district, the 4605
sum of the payments received by the school district in fiscal 4606
year 2011 pursuant to divisions (C) (10) and (11) of section 4607
5751.21 of the Revised Code to the extent paid for current 4608
expense levies. In the case of a municipal corporation, "current 4609
expense TPP allocation" means the sum of the payments received 4610
by the municipal corporation in calendar year 2010 pursuant to 4611
divisions (A) (1) and (2) of section 5751.22 of the Revised Code 4612

to the extent paid for municipal current expense property tax 4613
levies as defined in division (A) (35) of this section, excluding 4614
any such payments received for current expense levy losses 4615
attributable to a tax levied under section 5705.23 of the 4616
Revised Code. If a fixed-rate levy that is a qualifying levy is 4617
not charged and payable in any year after tax year 2010, 4618
"current expense TPP allocation" used to compute payments to be 4619
made under division (C) (12) of section 5751.21 or division (A) 4620
(1) (b) or (c) of section 5751.22 of the Revised Code in the tax 4621
years following the last year the levy is charged and payable 4622
shall be reduced to the extent that the payments are 4623
attributable to the fixed-rate levy loss of that levy as would 4624
be computed under divisions (C) (10) and (11) of section 5751.21 4625
or division (A) (1) of section 5751.22 of the Revised Code. 4626

(37) "TPP allocation" means the sum of payments received 4627
by a local taxing unit in calendar year 2010 pursuant to 4628
divisions (A) (1) and (2) of section 5751.22 of the Revised Code, 4629
excluding any such payments received for fixed-rate levy losses 4630
attributable to a tax levied under section 5705.23 of the 4631
Revised Code. If a fixed-rate levy that is a qualifying levy is 4632
not charged and payable in any year after tax year 2010, "TPP 4633
allocation" used to compute payments to be made under division 4634
(A) (1) (b) or (c) of section 5751.22 of the Revised Code in the 4635
tax years following the last year the levy is charged and 4636
payable shall be reduced to the extent that the payments are 4637
attributable to the fixed-rate levy loss of that levy as would 4638
be computed under division (A) (1) of that section. 4639

(38) "Total TPP allocation" means, in the case of a school 4640
district or joint vocational school district, the sum of the 4641
amounts received in fiscal year 2011 pursuant to divisions (C) 4642
(10) and (11) and (D) of section 5751.21 of the Revised Code. In 4643

the case of a local taxing unit, "total TPP allocation" means 4644
the sum of payments received by the unit in calendar year 2010 4645
pursuant to divisions (A) (1), (2), and (3) of section 5751.22 of 4646
the Revised Code. If a fixed-rate levy that is a qualifying levy 4647
is not charged and payable in any year after tax year 2010, 4648
"total TPP allocation" used to compute payments to be made under 4649
division (C) (12) of section 5751.21 or division (A) (1) (b) or (c) 4650
of section 5751.22 of the Revised Code in the tax years 4651
following the last year the levy is charged and payable shall be 4652
reduced to the extent that the payments are attributable to the 4653
fixed-rate levy loss of that levy as would be computed under 4654
divisions (C) (10) and (11) of section 5751.21 or division (A) (1) 4655
of section 5751.22 of the Revised Code. 4656

(39) "Non-current expense TPP allocation" means the 4657
difference of total TPP allocation minus the sum of current 4658
expense TPP allocation and the portion of total TPP allocation 4659
constituting reimbursement for debt levies, pursuant to division 4660
(D) of section 5751.21 of the Revised Code in the case of a 4661
school district or joint vocational school district and pursuant 4662
to division (A) (3) of section 5751.22 of the Revised Code in the 4663
case of a municipal corporation. 4664

(40) "TPP allocation for library purposes" means the sum 4665
of payments received by a county, municipal corporation, school 4666
district, or township public library in calendar year 2010 4667
pursuant to section 5751.22 of the Revised Code for fixed-rate 4668
levy losses attributable to a tax levied under section 5705.23 4669
of the Revised Code. If a fixed-rate levy authorized under 4670
section 5705.23 of the Revised Code that is a qualifying levy is 4671
not charged and payable in any year after tax year 2010, "TPP 4672
allocation for library purposes" used to compute payments to be 4673
made under division (A) (1) (d) of section 5751.22 of the Revised 4674

Code in the tax years following the last year the levy is 4675
charged and payable shall be reduced to the extent that the 4676
payments are attributable to the fixed-rate levy loss of that 4677
levy as would be computed under division (A) (1) of section 4678
5751.22 of the Revised Code. 4679

(41) "Threshold per cent" means, in the case of a school 4680
district or joint vocational school district, two per cent for 4681
fiscal year 2012 and four per cent for fiscal years 2013 and 4682
thereafter. In the case of a local taxing unit or public library 4683
that receives the proceeds of a tax levied under section 5705.23 4684
of the Revised Code, "threshold per cent" means two per cent for 4685
tax year 2011, four per cent for tax year 2012, and six per cent 4686
for tax years 2013 and thereafter. 4687

(B) (1) The commercial activities tax receipts fund is 4688
hereby created in the state treasury and shall consist of money 4689
arising from the tax imposed under this chapter. Eighty-five 4690
one-hundredths of one per cent of the money credited to that 4691
fund shall be credited to the revenue enhancement fund and shall 4692
be used to defray the costs incurred by the department of 4693
taxation in administering the tax imposed by this chapter and in 4694
implementing tax reform measures. The remainder of the money in 4695
the commercial activities tax receipts fund shall first be 4696
credited to the commercial activity tax motor fuel receipts 4697
fund, pursuant to division (B) (2) of this section, and the 4698
remainder shall be credited in the following percentages each 4699
fiscal year to the general revenue fund, to the school district 4700
tangible property tax replacement fund, which is hereby created 4701
in the state treasury for the purpose of making the payments 4702
described in section 5751.21 of the Revised Code, and to the 4703
local government tangible property tax replacement fund, which 4704
is hereby created in the state treasury for the purpose of 4705

making the payments described in section 5751.22 of the Revised 4706
Code, in the following percentages: 4707

4708

	1	2	3	4
A	Fiscal year	General Revenue Fund	School District Tangible Property Tax Replacement Fund	Local Government Tangible Property Tax Replacement Fund
B	2006	67.7%	22.6%	9.7%
C	2007	0%	70.0%	30.0%
D	2008	0%	70.0%	30.0%
E	2009	0%	70.0%	30.0%
F	2010	0%	70.0%	30.0%
G	2011	0%	70.0%	30.0%
H	2012	25.0%	52.5%	22.5%
I	2013 and thereafter	50.0%	35.0%	15.0%

(2) Not later than the twentieth day of February, May, 4709
August, and November of each year, the commissioner shall 4710
provide for payment from the commercial activities tax receipts 4711

fund to the commercial activity tax motor fuel receipts fund an 4712
amount that bears the same ratio to the balance in the 4713
commercial activities tax receipts fund that (a) the taxable 4714
gross receipts attributed to motor fuel used for propelling 4715
vehicles on public highways as indicated by returns filed by the 4716
tenth day of that month for a liability that is due and payable 4717
on or after July 1, 2013, for a tax period ending before July 1, 4718
2014, bears to (b) all taxable gross receipts as indicated by 4719
those returns for such liabilities. 4720

(C) Not later than September 15, 2005, the tax 4721
commissioner shall determine for each school district, joint 4722
vocational school district, and local taxing unit its machinery 4723
and equipment, inventory property, furniture and fixtures 4724
property, and telephone property tax value losses, which are the 4725
applicable amounts described in divisions (C) (1), (2), (3), and 4726
(4) of this section, except as provided in division (C) (5) of 4727
this section: 4728

(1) Machinery and equipment property tax value loss is the 4729
taxable value of machinery and equipment property as reported by 4730
taxpayers for tax year 2004 multiplied by: 4731

(a) For tax year 2006, thirty-three and eight-tenths per 4732
cent; 4733

(b) For tax year 2007, sixty-one and three-tenths per 4734
cent; 4735

(c) For tax year 2008, eighty-three per cent; 4736

(d) For tax year 2009 and thereafter, one hundred per 4737
cent. 4738

(2) Inventory property tax value loss is the taxable value 4739
of inventory property as reported by taxpayers for tax year 2004 4740

multiplied by: 4741

(a) For tax year 2006, a fraction, the numerator of which 4742
is five and three-fourths and the denominator of which is 4743
twenty-three; 4744

(b) For tax year 2007, a fraction, the numerator of which 4745
is nine and one-half and the denominator of which is twenty- 4746
three; 4747

(c) For tax year 2008, a fraction, the numerator of which 4748
is thirteen and one-fourth and the denominator of which is 4749
twenty-three; 4750

(d) For tax year 2009 and thereafter a fraction, the 4751
numerator of which is seventeen and the denominator of which is 4752
twenty-three. 4753

(3) Furniture and fixtures property tax value loss is the 4754
taxable value of furniture and fixture property as reported by 4755
taxpayers for tax year 2004 multiplied by: 4756

(a) For tax year 2006, twenty-five per cent; 4757

(b) For tax year 2007, fifty per cent; 4758

(c) For tax year 2008, seventy-five per cent; 4759

(d) For tax year 2009 and thereafter, one hundred per 4760
cent. 4761

The taxable value of property reported by taxpayers used 4762
in divisions (C) (1), (2), and (3) of this section shall be such 4763
values as determined to be final by the tax commissioner as of 4764
August 31, 2005. Such determinations shall be final except for 4765
any correction of a clerical error that was made prior to August 4766
31, 2005, by the tax commissioner. 4767

(4) Telephone property tax value loss is the taxable value 4768
of telephone property as taxpayers would have reported that 4769
property for tax year 2004 if the assessment rate for all 4770
telephone property for that year were twenty-five per cent, 4771
multiplied by: 4772

- (a) For tax year 2006, zero per cent; 4773
- (b) For tax year 2007, zero per cent; 4774
- (c) For tax year 2008, zero per cent; 4775
- (d) For tax year 2009, sixty per cent; 4776
- (e) For tax year 2010, eighty per cent; 4777
- (f) For tax year 2011 and thereafter, one hundred per 4778
cent. 4779

(5) Division (C) (5) of this section applies to any school 4780
district, joint vocational school district, or local taxing unit 4781
in a county in which is located a facility currently or formerly 4782
devoted to the enrichment or commercialization of uranium or 4783
uranium products, and for which the total taxable value of 4784
property listed on the general tax list of personal property for 4785
any tax year from tax year 2001 to tax year 2004 was fifty per 4786
cent or less of the taxable value of such property listed on the 4787
general tax list of personal property for the next preceding tax 4788
year. 4789

In computing the fixed-rate levy losses under divisions 4790
(D) (1), (2), and (3) of this section for any school district, 4791
joint vocational school district, or local taxing unit to which 4792
division (C) (5) of this section applies, the taxable value of 4793
such property as listed on the general tax list of personal 4794
property for tax year 2000 shall be substituted for the taxable 4795

value of such property as reported by taxpayers for tax year 4796
2004, in the taxing district containing the uranium facility, if 4797
the taxable value listed for tax year 2000 is greater than the 4798
taxable value reported by taxpayers for tax year 2004. For the 4799
purpose of making the computations under divisions (D) (1), (2), 4800
and (3) of this section, the tax year 2000 valuation is to be 4801
allocated to machinery and equipment, inventory, and furniture 4802
and fixtures property in the same proportions as the tax year 4803
2004 values. For the purpose of the calculations in division (A) 4804
of section 5751.21 of the Revised Code, the tax year 2004 4805
taxable values shall be used. 4806

To facilitate the calculations required under division (C) 4807
of this section, the county auditor, upon request from the tax 4808
commissioner, shall provide by August 1, 2005, the values of 4809
machinery and equipment, inventory, and furniture and fixtures 4810
for all single-county personal property taxpayers for tax year 4811
2004. 4812

(D) Not later than September 15, 2005, the tax 4813
commissioner shall determine for each tax year from 2006 through 4814
2009 for each school district, joint vocational school district, 4815
and local taxing unit its machinery and equipment, inventory, 4816
and furniture and fixtures fixed-rate levy losses, and for each 4817
tax year from 2006 through 2011 its telephone property fixed- 4818
rate levy loss. Except as provided in division (F) of this 4819
section, such losses are the applicable amounts described in 4820
divisions (D) (1), (2), (3), and (4) of this section: 4821

(1) The machinery and equipment fixed-rate levy loss is 4822
the machinery and equipment property tax value loss multiplied 4823
by the sum of the tax rates of fixed-rate qualifying levies. 4824

(2) The inventory fixed-rate loss is the inventory 4825

property tax value loss multiplied by the sum of the tax rates 4826
of fixed-rate qualifying levies. 4827

(3) The furniture and fixtures fixed-rate levy loss is the 4828
furniture and fixture property tax value loss multiplied by the 4829
sum of the tax rates of fixed-rate qualifying levies. 4830

(4) The telephone property fixed-rate levy loss is the 4831
telephone property tax value loss multiplied by the sum of the 4832
tax rates of fixed-rate qualifying levies. 4833

(E) Not later than September 15, 2005, the tax 4834
commissioner shall determine for each school district, joint 4835
vocational school district, and local taxing unit its fixed-sum 4836
levy loss. The fixed-sum levy loss is the amount obtained by 4837
subtracting the amount described in division (E)(2) of this 4838
section from the amount described in division (E)(1) of this 4839
section: 4840

(1) The sum of the machinery and equipment property tax 4841
value loss, the inventory property tax value loss, and the 4842
furniture and fixtures property tax value loss, and, for 2008 4843
through 2010, the telephone property tax value loss of the 4844
district or unit multiplied by the sum of the fixed-sum tax 4845
rates of qualifying levies. For 2006 through 2010, this 4846
computation shall include all qualifying levies remaining in 4847
effect for the current tax year and any school district levies 4848
charged and payable under section 5705.194 or 5705.213 of the 4849
Revised Code that are qualifying levies not remaining in effect 4850
for the current year. For 2011 through 2017 in the case of 4851
school district levies charged and payable under section 4852
5705.194 or 5705.213 of the Revised Code and for all years after 4853
2010 in the case of other fixed-sum levies, this computation 4854
shall include only qualifying levies remaining in effect for the 4855

current year. For purposes of this computation, a qualifying 4856
school district levy charged and payable under section 5705.194 4857
or 5705.213 of the Revised Code remains in effect in a year 4858
after 2010 only if, for that year, the board of education levies 4859
a school district levy charged and payable under section 4860
5705.194, 5705.199, 5705.213, or 5705.219 of the Revised Code 4861
for an annual sum at least equal to the annual sum levied by the 4862
board in tax year 2004 less the amount of the payment certified 4863
under this division for 2006. 4864

(2) The total taxable value in tax year 2004 less the sum 4865
of the machinery and equipment, inventory, furniture and 4866
fixtures, and telephone property tax value losses in each school 4867
district, joint vocational school district, and local taxing 4868
unit multiplied by one-half of one mill per dollar. 4869

(3) For the calculations in divisions (E)(1) and (2) of 4870
this section, the tax value losses are those that would be 4871
calculated for tax year 2009 under divisions (C)(1), (2), and 4872
(3) of this section and for tax year 2011 under division (C)(4) 4873
of this section. 4874

(4) To facilitate the calculation under divisions (D) and 4875
(E) of this section, not later than September 1, 2005, any 4876
school district, joint vocational school district, or local 4877
taxing unit that has a qualifying levy that was approved at an 4878
election conducted during 2005 before September 1, 2005, shall 4879
certify to the tax commissioner a copy of the county auditor's 4880
certificate of estimated property tax millage for such levy as 4881
required under division (B) of section 5705.03 of the Revised 4882
Code, which is the rate that shall be used in the calculations 4883
under such divisions. 4884

If the amount determined under division (E) of this 4885

section for any school district, joint vocational school 4886
district, or local taxing unit is greater than zero, that amount 4887
shall equal the reimbursement to be paid pursuant to division 4888
(E) of section 5751.21 or division (A) (3) of section 5751.22 of 4889
the Revised Code, and the one-half of one mill that is 4890
subtracted under division (E) (2) of this section shall be 4891
apportioned among all contributing fixed-sum levies in the 4892
proportion that each levy bears to the sum of all fixed-sum 4893
levies within each school district, joint vocational school 4894
district, or local taxing unit. 4895

(F) If a school district levies a tax under section 4896
5705.219 of the Revised Code, the fixed-rate levy loss for 4897
qualifying levies, to the extent repealed under that section, 4898
shall equal the sum of the following amounts in lieu of the 4899
amounts computed for such levies under division (D) of this 4900
section: 4901

(1) The sum of the rates of qualifying levies to the 4902
extent so repealed multiplied by the sum of the machinery and 4903
equipment, inventory, and furniture and fixtures tax value 4904
losses for 2009 as determined under that division; 4905

(2) The sum of the rates of qualifying levies to the 4906
extent so repealed multiplied by the telephone property tax 4907
value loss for 2011 as determined under that division. 4908

The fixed-rate levy losses for qualifying levies to the 4909
extent not repealed under section 5705.219 of the Revised Code 4910
shall be as determined under division (D) of this section. The 4911
revised fixed-rate levy losses determined under this division 4912
and division (D) of this section first apply in the year 4913
following the first year the district levies the tax under 4914
section 5705.219 of the Revised Code. 4915

(G) Not later than October 1, 2005, the tax commissioner 4916
shall certify to the department of education for every school 4917
district and joint vocational school district the machinery and 4918
equipment, inventory, furniture and fixtures, and telephone 4919
property tax value losses determined under division (C) of this 4920
section, the machinery and equipment, inventory, furniture and 4921
fixtures, and telephone fixed-rate levy losses determined under 4922
division (D) of this section, and the fixed-sum levy losses 4923
calculated under division (E) of this section. The calculations 4924
under divisions (D) and (E) of this section shall separately 4925
display the levy loss for each levy eligible for reimbursement. 4926

(H) Not later than October 1, 2005, the tax commissioner 4927
shall certify the amount of the fixed-sum levy losses to the 4928
county auditor of each county in which a school district, joint 4929
vocational school district, or local taxing unit with a fixed- 4930
sum levy loss reimbursement has territory. 4931

(I) Not later than the twenty-eighth day of February each 4932
year beginning in 2011 and ending in 2014, the tax commissioner 4933
shall certify to the department of education for each school 4934
district first levying a tax under section 5705.219 of the 4935
Revised Code in the preceding year the revised fixed-rate levy 4936
losses determined under divisions (D) and (F) of this section. 4937

(J) (1) There is hereby created in the state treasury the 4938
commercial activity tax motor fuel receipts fund. 4939

(2) (a) On or before June 15, 2014, the director of the 4940
Ohio public works commission shall certify to the director of 4941
budget and management the amount of debt service paid from the 4942
general revenue fund in fiscal years 2013 and 2014 on bonds 4943
issued to finance or assist in the financing of the cost of 4944
local subdivision public infrastructure capital improvement 4945

projects, as provided for in Sections 2k, 2m, 2p, and 2s of 4946
Article VIII, Ohio Constitution, that are attributable to costs 4947
for construction, reconstruction, maintenance, or repair of 4948
public highways and bridges and other statutory highway 4949
purposes. That certification shall allocate the total amount of 4950
debt service paid from the general revenue fund and attributable 4951
to those costs in each of fiscal years 2013 and 2014 according 4952
to the applicable section of the Ohio Constitution under which 4953
the bonds were originally issued. 4954

(b) On or before June 30, 2014, the director of budget and 4955
management shall determine an amount up to but not exceeding the 4956
amount certified under division (J)(2)(a) of this section and 4957
shall reserve that amount from the cash balance in the 4958
commercial activity tax motor fuel receipts fund for transfer to 4959
the general revenue fund at times and in amounts to be 4960
determined by the director. The director shall transfer the cash 4961
balance in the commercial activity tax motor fuel receipts fund 4962
in excess of the amount so reserved to the highway operating 4963
fund on or before June 30, 2014. 4964

(3)(a) On or before the fifteenth day of June of each 4965
fiscal year beginning with fiscal year 2015, the director of the 4966
Ohio public works commission shall certify to the director of 4967
budget and management the amount of debt service paid from the 4968
general revenue fund in the current fiscal year on bonds issued 4969
to finance or assist in the financing of the cost of local 4970
subdivision public infrastructure capital improvement projects, 4971
as provided for in Sections 2k, 2m, and 2p of Article VIII, Ohio 4972
Constitution, that are attributable to costs for construction, 4973
reconstruction, maintenance, or repair of public highways and 4974
bridges and other statutory highway purposes. That certification 4975
shall allocate the total amount of debt service paid from the 4976

general revenue fund and attributable to those costs in the 4977
current fiscal year according to the applicable section of the 4978
Ohio Constitution under which the bonds were originally issued. 4979

(b) On or before the thirtieth day of June of each fiscal 4980
year beginning with fiscal year 2015, the director of budget and 4981
management shall determine an amount up to but not exceeding the 4982
amount certified under division (J)(3)(a) of this section and 4983
shall reserve that amount from the cash balance in the petroleum 4984
activity tax public highways fund or the commercial activity tax 4985
motor fuel receipts fund for transfer to the general revenue 4986
fund at times and in amounts to be determined by the director. 4987
The director shall transfer the cash balance in the petroleum 4988
activity tax public highways fund or the commercial activity tax 4989
motor fuel receipts fund in excess of the amount so reserved to 4990
the highway operating fund on or before the thirtieth day of 4991
June of the current fiscal year. 4992

Section 2. That existing sections 319.30, 319.301, 321.24, 4993
323.08, 323.152, 323.153, 323.155, 323.158, 718.83, 3354.24, 4994
3354.25, 4503.06, 4503.065, 4503.066, 5703.021, 5703.80, 4995
5709.92, 5709.93, 5713.01, 5715.01, 5715.19, 5715.24, 5715.30, 4996
5747.02, 5747.03, and 5751.20 of the Revised Code are hereby 4997
repealed. 4998

Section 3. That section 319.302 of the Revised Code is 4999
hereby repealed. 5000

Section 4. The amendment or repeal by this act of sections 5001
319.30, 319.301, 319.302, 321.24, 323.08, 323.152, 323.153, 5002
323.155, 323.158, 718.83, 3354.24, 3354.25, 4503.06, 4503.065, 5003
4503.066, 5703.021, 5703.80, 5709.92, 5709.93, 5715.19, 5715.30, 5004
5747.03, and 5751.20 of the Revised Code applies, with respect 5005
to real property, to tax year 2024 and each tax year thereafter 5006

or, with respect to manufactured and mobile homes, to tax year 5007
2025 and each tax year thereafter. 5008

Section 5. The Tax Commissioner shall not make adjustments 5009
in 2023 to the income amounts in divisions (A)(2) and (3) of 5010
section 5747.02 of the Revised Code, as otherwise required by 5011
division (A)(5) of that section. 5012

Section 6. It is the intent of the General Assembly to 5013
appropriate funds in fiscal years 2024 and 2025 to local 5014
governments impacted by the changes in this act. 5015

Section 7. Section 5747.03 of the Revised Code is 5016
presented in this act as a composite of the section as amended 5017
by H.B. 281 and S.B. 246, both of the 134th General Assembly. 5018
The General Assembly, applying the principle stated in division 5019
(B) of section 1.52 of the Revised Code that amendments are to 5020
be harmonized if reasonably capable of simultaneous operation, 5021
finds that the composite is the resulting version of the section 5022
in effect prior to the effective date of the section as 5023
presented in this act. 5024