



## Ohio Revised Code

### Section 319.304 Local option homestead exemptions.

Effective: November 25, 2025

Legislation: House Bill 434

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(A) As used in this section:

(1) "Homestead" has the same meaning as in section 323.151 of the Revised Code and also includes a manufactured or mobile home that is owned and occupied as a home by an individual whose domicile is in this state.

(2) "Homestead exemption" means a reduction authorized under section 4503.065 or division (A)(1), (2), or (3) of section 323.152 of the Revised Code.

(B) A board of county commissioners, by resolution, may authorize a reduction in the real property taxes or manufactured home taxes charged and payable against every homestead in the county subject to a homestead exemption for the tax year. The board shall certify a copy of the resolution, or a copy of any resolution repealing the reduction's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reduction shall equal the same amount as the homestead's applicable homestead exemption for the tax year and shall be applied concurrently with the homestead exemption. The reduction is subject to the same provisions as provided in sections 323.151 to 323.159 or sections 4503.064 to 4503.069 of the Revised Code as are applicable to a homestead exemption, except that no application shall be required under section 323.153 or 4503.066 of the Revised Code for a homestead to obtain the reduction. The amount of any reduction authorized under this section shall not be reimbursed as provided in section 323.156 or 4503.068 of the Revised Code.