



## Ohio Revised Code

### Section 319.304

Effective: September 30, 2025

Legislation: House Bill 96

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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.

(3) "Income threshold" means the total income threshold applicable for the tax year under division (A)(1)(b)(iii) of section 323.152 or division (A)(2)(a)(iii) or (A)(2)(c)(iii) of section 4503.065 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. Except as otherwise provided in division (D) of this section, no application shall be required under section 323.153 or 4503.066 of the Revised Code for a homestead to obtain a reduction authorized by this



section, but the reduction is otherwise 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. 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.

(D) A homestead that is subject to the homestead exemption authorized under division (A)(1) of section 323.152 or division (A) of section 4503.065 of the Revised Code shall not qualify for a reduction under this section unless the person owning and occupying the homestead or occupying the homestead, in the case of a housing cooperative, has a total income that does not exceed the income threshold applicable to that tax year.

If the person has not already reported the person's total income under section 323.153 or 4503.066 of the Revised Code for the purpose of the homestead exemption, the person shall not be eligible to receive a reduction under this section unless the person files an application verifying the person's total income in accordance with that applicable section. The county auditor shall furnish such person a continuing application under that section, which the person shall use to report changes in total income in accordance with the applicable section.