



Ohio Revised Code

Section 323.151 Valuation of homestead property definitions.

Effective: October 27, 2023

Legislation: Senate Bill 43

As used in sections 323.151 to 323.159 of the Revised Code:

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

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

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

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

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

(C) "Total income" means modified adjusted gross income, as that term is defined in section 5747.01 of the Revised Code, of the owner and the owner's spouse for the year preceding the year in which application for a reduction in taxes is made.



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

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

(F) "Disabled veteran" means a person who is a veteran of the armed forces of the United States, including reserve components thereof, or of the national guard, who has been discharged or released from active duty in the armed forces under honorable conditions, and who has received a total disability rating or a total disability rating for compensation based on individual unemployability for a service-connected disability or combination of service-connected disabilities as prescribed in Title 38, Part 4 of the Code of Federal Regulations, as amended.

(G) "Public service officer" means a peace officer, firefighter, first responder, EMT-basic, EMT-I, or paramedic, or an individual holding any equivalent position in another state.

(H) "Killed in the line of duty" means either of the following:

(1) Death in the line of duty;

(2) Death from injury sustained in the line of duty, including heart attack or other fatal injury or illness caused while in the line of duty.

(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.



(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.

(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.

(L) "Surviving spouse of a disabled veteran" means either of the following:

(1) The spouse of a disabled veteran who occupied the homestead when the disabled veteran died and who acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead;

(2) The surviving spouse of an individual to which all of the following apply, provided the surviving spouse occupies the homestead when that individual dies and who, following that individual's death, acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead:

(a) The individual dies before receiving a total disability rating described in division (F) of this section.

(b) The individual otherwise qualifies as a disabled veteran.

(c) The individual owns and occupies a homestead or, in the case of a homestead that is a unit in a housing cooperative, occupies the homestead.