



Ohio Revised Code

Section 4503.068 Reimbursing county for reduction.

Effective: April 9, 2025

Legislation: House Bill 496 - 135th General Assembly

On or before the second Monday in September of each year, the county treasurer shall total the amount by which the manufactured home taxes levied in that year were reduced pursuant to section 4503.065 of the Revised Code, and certify that amount to the tax commissioner. Within ninety days of the receipt of the certification, the commissioner shall provide for payment to the county treasurer, from the general revenue fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment to the county auditor and county treasurer for the costs of administering sections 4503.064 to 4503.069 of the Revised Code.

Immediately upon receipt of funds into the county undivided income tax fund under this section, the county auditor shall distribute the amount among the taxing districts in the county as though it had been received as taxes under section 4503.06 of the Revised Code from each person for whom taxes were reduced under section 4503.065 of the Revised Code.
