



Ohio Revised Code

Section 5703.83 Property tax relief screening system.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

(A) The department of taxation shall establish policies, procedures, and internal controls, including implementing a property tax relief screening system to evaluate the eligibility of owners of real property and manufactured and mobile homes in this state that receive one or both of the following reductions in taxes:

(1) The reduction authorized under division (B) of section 323.152 of the Revised Code;

(2) The reductions authorized under division (A) of section 323.152 and section 4503.065 of the Revised Code.

(B) Each county auditor shall have access to the property tax relief screening system authorized under this section. If a county auditor discovers an error in the system relative to real property or a manufactured or mobile home, the auditor shall notify the department of taxation of the error.

(C) If the department of taxation discovers through the property tax relief screening system that real property or a manufactured or mobile home was granted one or more of the reductions described in divisions (A)(1) and (2) of this section for one or more tax years in which the property or home was not eligible for the reduction, the department shall notify the county auditor of the county in which the property or manufactured or mobile home is located.

(D) The tax commissioner, on or before the last day of each calendar year, beginning in 2026, shall annually submit to the general assembly a report in accordance with division (B) of section 101.68 of the Revised Code that lists the number, arranged by county, of parcels of real property or manufactured or mobile homes that were identified through the property tax relief screening system as not eligible for a reduction in taxes since the inception of the system, for the first report, or since the preceding report.



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