



Ohio Revised Code

Section 322.07 Rate for owners receiving homestead exemption.

Effective: April 7, 2009

Legislation: House Bill 130 - 127th General Assembly

(A) By resolution the board of county commissioners may prescribe a lower rate for the real property transfer tax levied under section 322.02 of the Revised Code than the uniform rate that is otherwise levied. The lower rate shall apply to any deed conveying a homestead receiving a reduction in taxes under division (A) of section 323.152 of the Revised Code.

(B) A board of county commissioners that prescribes a lower real property transfer tax rate under division (A) of this section shall prescribe the same lower rate for the manufactured home transfer tax if it levies a manufactured home transfer tax under section 322.06 of the Revised Code. The lower manufactured home transfer tax rate shall apply to any certificate of title conveying a used manufactured or used mobile home receiving a reduction in assessable value under section 4503.065 of the Revised Code.
