



## Ohio Revised Code

### Section 4503.064 Homestead exemption definitions.

Effective: October 27, 2023

Legislation: Senate Bill 43

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As used in sections 4503.064 to 4503.069 of the Revised Code:

(A) "Sixty-five years of age or older" means a person who will be age sixty-five or older in the calendar year following the year of application for reduction in the assessable value of the person's manufactured or mobile home.

(B) "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, including late application, for reduction in the assessable value of a manufactured or mobile home, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment which the person is reasonably able to perform and which 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.

(C) "Homestead exemption" means the reduction in taxes allowed under division (A) of section 323.152 of the Revised Code for the year in which an application is filed under section 4503.066 of the Revised Code.

(D) "Manufactured home" has the meaning given in division (C)(4) of section 3781.06 of the Revised Code, and includes a structure consisting of two manufactured homes that were purchased either together or separately and are combined to form a single dwelling, but does not include a manufactured home that is taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code.

(E) "Mobile home" has the meaning given in division (O) of section 4501.01 of the Revised Code and includes a structure consisting of two mobile homes that were purchased together or separately and combined to form a single dwelling, but does not include a mobile home that is taxed as real



property pursuant to division (B) of section 4503.06 of the Revised Code.

(F) "Late application" means an application filed with an original application under division (A)(3) of section 4503.066 of the Revised Code.

(G) "Total income," "disabled veteran," "public service officer," and "killed in the line of duty" have the same meanings as in section 323.151 of the Revised Code.

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

(1) The spouse of a disabled veteran who occupied the manufactured or mobile home when the disabled veteran died and who acquires ownership of the manufactured or mobile home;

(2) The surviving spouse of an individual to which all of the following apply, provided the surviving spouse occupies the manufactured or mobile home when that individual dies and who, following that individual's death, acquires ownership of the manufactured or mobile home:

(a) The individual dies before receiving a total disability rating described in division (F) of section 323.151 of the Revised Code.

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

(c) The individual owns and occupies a manufactured or mobile home.