



H.B. 70

126th General Assembly
(As Introduced)

Reps. C. Evans, McGregor, Aslanides, D. Evans, Faber, Reidelbach, T. Patton, Ujvagi, Perry, Willamowski, Combs, Carano, Distel, Law, Taylor, Kearns, Widener, Schaffer, Webster, Strahorn, Collier, S. Patton, Harwood, Uecker, G. Smith, DeGeeter, Allen, Hagan, Martin

BILL SUMMARY

- Authorizes boards of county commissioners to exempt from taxation residences belonging to members of the National Guard and reserve components of the United States Armed Forces who are deployed outside Ohio.
- Establishes procedures for obtaining the exemption authorized by the bill.

CONTENT AND OPERATION

Counties authorized to exempt residences of military personnel from taxation

The bill authorizes, but does not require, boards of county commissioners to adopt resolutions exempting from taxation residences, including manufactured and mobile homes, owned by members of the National Guard and reserve components of the United States Armed Forces who are deployed outside Ohio pursuant to a congressional declaration of war or an executive order of the President of the United States during at least five consecutive months of the tax year. A board may adopt such a resolution if it determines that the economic sacrifices of the owners of those residences necessitate granting an exemption from real property taxation. The exemption extends to all taxes levied upon the exempted property, including taxes levied by a county, municipal corporation, school district, or other political subdivision. (R.C. 305.51(A) and (B).)

Procedures for obtaining an exemption from taxation

Under the bill, an owner of a residence that may be exempted from taxation pursuant to a board of county commissioners' resolution obtains the exemption by filing, or by having a spouse or authorized agent file, an application for exemption

with the county auditor of the county in which the residence is located. The bill authorizes county auditors to establish the specific form of the application and specific procedures for filing it; however, the bill requires that every application be accompanied by documentation of the owner's deployment outside Ohio pursuant to a congressional declaration of war or executive order of the President. The documentation must be verified by the County Veterans Service Office of the county in which the owner's residence is located. An owner of a qualified homestead (or the owner's spouse or authorized agent) must file a separate application with the county auditor for each year for which the owner's residence qualifies for exemption. (R.C. 305.51(C)(1).)

An owner of a residence that is located in a county that has adopted a resolution exempting military personnels' residences from taxation is permitted to file an application for exemption for tax year 2004 and any tax year thereafter if the owner's residence would have qualified for exemption during those tax years. An owner may file an application for tax year 2004 or any tax year thereafter in which the owner's residence qualifies for exemption regardless of the year in which the county in which the residence is located adopted its resolution exempting military personnels' residences from taxation. An application seeking exemption for a prior tax year or years must be accompanied by documentation of the owner's deployment outside Ohio pursuant to a congressional declaration of war or executive order of the President during the tax year or years for which exemption is sought. The documentation must be verified by the County Veterans Service Office of the county in which the owner's residence is located. If the county auditor determines that the owner's residence qualifies for exemption for a prior tax year or years, any taxes that have been paid for that year or those years are to be treated by the auditor as an overpayment of taxes and refunded to the owner in the same manner as any other overpayment of real property or manufactured home taxes. (R.C. 305.51(C)(2) and 5715.22--not in the bill.)

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	02-17-05	p. 222

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