



Ohio Legislative Service Commission

Bill Analysis

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H.B. 327

131st General Assembly
(As Introduced)

Reps. Gonzales, Conditt, Dever, Grossman, Hackett, Hambley, Hill, T. Johnson, M. O'Brien, Perales, Ryan, Schaffer, K. Smith, Terhar, Young

BILL SUMMARY

- Expands eligibility for the enhanced disabled veterans homestead exemption.

CONTENT AND OPERATION

Homestead exemption for disabled veterans

Beginning tax year 2015, the bill extends eligibility for the homestead exemption for disabled veterans to include veterans who receive a total disability rating for compensation based on individual unemployability due to a service-connected disability. Under continuing law, a veteran who has received a total disability rating due to a service-connected disability may receive the exemption, but the bill removes the specification that the disability be rated at 100%.¹ For a homestead subject to the manufactured home tax,² the bill applies beginning in tax year 2016.³

The disabled veterans homestead exemption is a property tax credit equal to the taxes that would be charged on up to \$50,000 of the true value of a home owned by a qualified disabled veteran. The credit essentially exempts up to \$50,000 of the true value of the homestead from taxation.⁴ To obtain the homestead exemption, a veteran must

¹ R.C. 323.151 and Section 3 of the bill. A veteran can receive a total disability rating for compensation based on individual unemployability though the veteran receives a disability rating of less than 100%. See 38 C.F.R. § 4.16.

² R.C. 4503.06(C), not in the bill.

³ Section 3 of the bill.

⁴ R.C. 323.152(A)(2), not in the bill.

file an application with the auditor of the county in which the veteran's homestead is located. And, the veteran must provide to the auditor written confirmation from the United States Department of Veterans Affairs showing the veteran qualifies as disabled.⁵ The United States Department of Veterans Affairs is responsible for determining a veteran's disability rating.⁶

HISTORY

ACTION	DATE
Introduced	09-08-15

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⁵ R.C. 353.153.

⁶ 38 U.S.C. § 1155.

