

Table 1. Property Tax Reform Proposals, Bills, CCAO Position, and CAAO Position				
Property Tax Reform Proposal	Legislative Bill(s)	CCAO Position	Auditors Association Position	Notes
Improve the homestead exemption for low-income seniors and the disabled	Numerous, see supplementary table below	Support (Platform)	Likely Support (Flier)	
County auditor having final say on valuations	HB 124	Support (Platform)	Support (Testified)	
Authority to use three-year average of data for valuations	SB 153 (135th GA)	Support (Platform)	Opposed (Testified)	
Eliminate or reform the school district 20-mill floor	HB 129 SB 66 HB 186 HB 335	Support (Platform)	Support (Testified)	HB 129/SB 66 incorporate more factors into the calculation of the 20-mill floor. HB 186 caps revenue growth from the 20-mill floor to inflation
Establish a circuit breaker program to limit property tax bills to a specified percentage of household income	SB 22	Support (Platform)	Possible Support (Flier)	
Create a property tax deferral program where the state pays a portion of the tax bill in exchange for a lien on the house	N/A	Support (Platform)	Possible Support (Flier)	
Allow commissioners to decline to submit library levies or health district levies to the electorate	HB 137	Support (Platform)	Unknown	
Create statewide screening process to ensure property enforcement of homestead exemption, tax credit programs	HB 179 HB 96	TBD	Unknown	
Prohibit voter-approved tax levies from taxing effect in the current tax year	HB 215	TBD	Unknown	

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Eliminate the 10% nonbusiness credit on residences and increase the owner occupancy credit by 10%+\$75	HB 273	Support (June Board Meeting)	Support (Flier)	General reform of 10% nonbusiness credit is now supported by CCAO Board of Directors
Eliminate replacement tax levy authority	HB 28 HB 96	No position	Unknown	
Temporary tax reduction to effectively freeze tax bill at TY 2022 level	HB 89	No formal position	Unknown	Similar to SB 81 (see below), but temporary.
Ongoing property tax freeze for certain homeowners set at their tax bill in the first year they apply and receive the freeze	HB 156 SB 81	Support (June Board Meeting)	Unknown	
Tightens existing law restrictions on what entities can file property tax complaints	HB 232	TBD	Unknown	
Makes changes to authority of county budget commissions to consider and potentially rollback levy rates for voted levies	HB 309 HB 335	TBD	Unknown	
Reduce assessment rate (currently 35%)	N/A	TBD	Unknown	Would create issues with voted levies since they generate specific revenue amounts, rates would likely increase
Limit inside millage revenue growth to inflation	N/A	TBD	Alluded to general support of this concept in testimony on SB 153 of the 135th GA	

Table 2. Homestead Exemption Reform Proposals, Bills, CCAO Position, and CAAO Position			
Homestead Exemption Reform Proposal	Legislative Bill(s)	CCAO Position	Auditors Association Position
Increase standard homestead exemption to \$50,000	HB 261	Likely Support (Reimbursed)	Likely Support (given broad homestead language in informational flier)
Creates a special enhanced homestead exemption for surviving spouses of uniformed service members killed in the line of duty equal to the total tax bill	HB 22	Likely Support (Reimbursed)	Likely Support (given broad homestead language in informational flier)
Increases enhanced homestead exemption to \$100,000 of the property value for disabled veterans with an income less than \$125,000	HB 40	Likely Support (Reimbursed)	Likely Support (given broad homestead language in informational flier)
Increases the homestead exemption for the elderly, the disabled, and certain surviving spouses to \$50,000 and expands eligibility to those with an Ohio adjusted gross income of \$45,000 or less	HB 103	Likely Support (Reimbursed)	Likely Support (given broad homestead language in informational flier)
Creates an additional homestead reduction equal to 50% of the tax bill for certain homestead owners and includes taxes attributable to value of land outside of the standard homestead exemption's one-acre limit	SB 206	Likely Support (Reimbursed)	Likely Support (given broad homestead language in informational flier)