



STATEHOUSE REPORT

Published by: County Commissioners Association of Ohio

209 East State Street • Columbus, Ohio 43215-4309
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August 1, 2025

Additional information on new permissive local property tax relief options

House Bill 96, the state operating budget, gave county commissioners, executives and council members the ability to provide additional property tax relief by offering “piggy-back” homestead and 2.5% owner-occupied tax exemptions. These exemptions are voluntary and separate. A board of commissioners, or, in a charter county, the county executive and council, can issue either exemption or both.

The owner-occupied credit can be set at any rate up to 2.5%. The rate is set by the authorizing resolution that the county adopts.

The homestead exemption must equal the state exemption that the homestead is already receiving. The figure will vary based on which of the homestead exemptions individual taxpayers are receiving, but generally these exemptions equal either \$25,000 (the standard exemption) or \$50,000 (exemption for disabled veterans and surviving spouses of public service officers killed in the line of duty).

If the county creates either relief measure, it is automatically granted to those taxpayers who receive the state-level equivalent; there is no separate application needed for either. However, the county auditor may require certain homestead exemption recipients to resubmit an application with updated income information to ensure they continue to meet the income threshold.

For both relief options, the county must pass a resolution on the matter and send a certified copy to the county auditor and state Tax Commissioner within 30 days of adoption.

If a resolution is adopted before July 1, the program begins on January 1 of the immediate following calendar year (or in two years for manufactured homes). If the resolution is adopted after July 1, the program begins the following tax year (or in three years for manufactured homes).

For example, if a resolution is adopted on April 1, 2026, the exemption will begin on January 1, 2027 (or January 1, 2028, for a manufactured home). If the resolution is adopted on July 2, 2026, the exemption will begin on January 1, 2028 (January 1, 2029, for a manufactured home).

The exception to this timeline is for the remainder of 2025. Counties have between the bill's effective date (September 30) and October 31 to pass a resolution authorizing a program for TY 2025 for real property and TY 2026 for manufactured homes (for taxes payable in CY 2026 and CY 2027, respectively).

Unlike the statewide homestead exemption and 2.5% owner-occupied credit, these local relief options are not subsidized by the state. If a county chooses to offer one of the two programs, the taxing authorities of the county will not be reimbursed for foregone revenue. There is no statutory authority for counties to compensate the other affected taxing entities for their lost revenue.

The table below shows the state reimbursements for homestead exemptions and owner-occupancy credits in CY 2023, the most recent year for which full data is available. Figures for both real property and manufactured homes are included.

State Reimbursements for Homestead Exemption, Owner-Occupancy Credit in CY 2023		
Relief Program	Number Granted	State Reimbursement
Homestead: Real Property	682,669	\$315.3 million
Homestead: Manufactured	20,549	\$4.7 million
Homestead: Total	703,218	\$320.0 million
Owner-Occupancy: Real Property	N/A	\$233.8 million
Owner-Occupancy: Manufactured	N/A	\$418,034
Owner-Occupancy: Total	N/A	\$234.2 million

[County-by-county figures are available here.](#)

The two local relief options are tools that the legislature has chosen to give commissioners, county executives and councils as an additional option to provide property tax relief.

If you have questions about these local options, please contact CCAO Research Analyst Nick Ciolli (nciolli@ccao.org).

Legislative Activity

Introduction of Bills

The following bill(s) that may be of interest to counties were introduced this week:

- [Senate Bill 237](#) (Senators Hearcel Craig and Catherine Ingram): To restore local authority to generally regulate conduct related to firearms and knives.

- [Senate Bill 239](#) (Senators Andrew Brenner and Al Cutrona): Regarding contributions to the Ohio Police and Fire Pension Fund.
- [Senate Bill 240](#) (Senator Kent Smith): To authorize a county excise tax on the sale of adult use marijuana to support artistic, cultural, and entertainment opportunities.
- [Senate Bill 241](#) (Senator Tom Patton): To impose a fine against an employer who appeals specified awards of workers' compensation related to cancer incurred while performing official duties as a firefighter if the employer loses the appeal.