

PROPERTY TAX



Let's Talk About Property Tax!

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Agenda

AGENDA



- How we got here
- Items from HB 96
- Limbo Items from HB 96
- Other Pending Bills
- Enacted Bills
- Voter Initiatives
- CAAO Initiatives

How We Got Here

RECAP OF STATE POLICIES

State Policies – Last 20 Years

LGF Cuts

TPP Cuts

Medicaid Sales Tax Cuts

Ind Defense Cuts

Felony 4's and 5's

Crippled Children Fund

Mandatory JFS Share

Abatements/Exemptions/Tifs

Piggyback Homestead & Owner Occupancy

ITEMS FROM HB 96

Homestead and Owner
Occupancy are State Programs

Decision Involves Real Loss of
Tax Dollars to Entities

Are Commissioners in the
Position to Determine the
Financial Status of all other
Political Entities

Commissioners on the Budget Commission

ITEMS FROM HB 96

Built in Conflicts?

Are Commissioners “in tune”
with the Financial Matters of
other Political Entities?

Limited Levy Types

LIMBO ITEMS FROM HB 96

Eliminates Replacement Levies

Eliminates School Emergency Levies

Prohibits schools with 100% carryover from new operation levies

Vetoed by Governor, Override by House, Pending Senate

Expanded Budget Commission Authority

L I M B O I T E M S F R O M H B 9 6

BC reduce non-debt millage as
it finds necessary

Most, but not all items are
school related

Vetoed by Governor, Overrides?

Carryover Thresholds for Levy Funds

LIMBO ITEMS FROM HB 96

Currently aimed at schools

Who's next?

Vetoed by Governor, Overrides?

HB 335 (Elimination of Inside Millage)

P E N D I N G B I L L S

Inside Millage removed as Revenue Source for Counties

Ability to ask for Sales Tax

No guarantee of revenue replacement

Currently in House Committee

SB 116 (Reduce TPP on Pipelines)

P E N D I N G B I L L S

Assessment Rate on pipelines
from 88% to 25%

Revenue reduction for
pipeline counties

Why?

Currently in Senate Committee

HB 15 (Reduce TPP Electric Generation and Distribution)

ENACTED BILLS

Assessment Rate on Electric
Transmission for
new/replacement property
from 25% to 7%

Revenue reduction & Tax shift
to Residential Owners

Why?

Enacted in 136th GA

Abolish Property Tax

V O T E R I N I T I A T I V E S

Ohio Citizens for Property Tax Reform

No plan for replacement of revenue

Approx 18-20% Statewide Sales Tax (not including border loss)

Rely on State for “handouts”

Collecting Signatures

Abolish Property Tax (Continued)

VOTER INITIATIVES

24 State Sales Tax -\$13.7 Billion
24 State Inc Tax - \$ 9.5 Billion
Total \$23.2 Billion

24 State Prop Tax - \$23.9 Billion

Expand Homestead

CAAO INITIATIVES

Make the Homestead program meaningful (increase income limit and value reduction) and tie it to an inflationary factor going forward

Protects the most vulnerable from losing their homes to property tax

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Eliminate Non-Business Credit and Expand Owner Occupancy Credit

CAAO INITIATIVES

Non-Business is 10% on pre-2013 levies. Owner Occupancy is 2.5%

Remove Non-Business so that rental properties, etc. no longer get a benefit

Make Owner Occupancy more meaningful to keep owners in their homes

Limit Growth of 20 Mill Floor Levies

CAAO INITIATIVES

Affects schools – but is biggest driver of property tax increases

Once at floor, schools receive a 1:1 value to tax increase on new values

Limit this growth to rate of inflation

Menu of Targeted Relief

CAAO INITIATIVES

Tax Deferrals (State Backed)

Income Tax Credits

Abatements for Long Term Residents (State Backed)

Other Programs?

QUESTIONS/ COMMENTS



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