



STATEHOUSE REPORT

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Overview: Information on voted public safety levies

As a part of the Association's research to aid education about the importance of property taxation, CCAO is putting together information about the different purposes for which property taxes are levied. This article, available as a [standalone document here](#), concerns property taxes levied for safety services across the state at all levels of local government.

Levies for any of the following purposes are categorized as "Safety": Ambulance, EMS, Fire, Police, Drug Task Forces, 9-1-1 Systems, Jails, Criminal Justice, County Sheriffs, and operating levies for special districts that provide EMS, Fire, and/or Police services.

Safety levies are the most common type of property tax levies, with just under 4,600 levies statewide, out of a total of 17,145 levies statewide.

Safety levies generated an estimated \$1.7 billion in TY 2024, the fourth highest total of any purpose classification. The purposes that generated more property tax revenue were, in order, primary/secondary education, general government operations, and human services.

The population served by safety levies is nearly the entire state (2020 Census figures):

- Ohio Population: 11,799,448
- Municipalities with Safety Levies: 6,377,201
- Townships with Safety Levies: 5,144,508
- Sum of Municipalities and Townships with Safety Levies: 11,521,709 (97.6%)

When factoring in the counties that have voted safety levies and special districts that are funded by safety levies, and when including general fund dollars from inside millage used for safety, it is likely that every Ohioan receives safety services funded through property taxes.

To try to reach an estimate of the safety personnel funded by property taxes, CCAO examined list of all current collective bargaining agreements (CBAs) on the State

Employment Relations Board’s website. CBAs were filtered for just those with safety classification bargaining unit IDs and those in other bargaining units that were likely safety personnel (such as if the listed union/local was the Fraternal Order of Police or the Ohio Patrolmen’s Benevolent Association). These CBAs include the size of the bargaining unit (the number of employees it covers).

The CBAs were then matched to the employer’s top government unit with those that levy voted safety property taxes.

From CCAO’s estimates, there are 44,523 employees in safety-related CBA bargaining units statewide. Of those, 32,278 (72.5%) are employed by an entity that has a voted safety levy.

The information presented above is estimates by CCAO staff using publicly available data. The data is drawn from the Ohio Department of Taxation, the Ohio State Employment Relations Board, and the U.S. Census Bureau.

ODJFS releases details on new SNAP County Payment Error Review (PER) Process

House Bill 434, passed in November 2025, requires the Ohio Department of Job and Family Services (ODJFS) to develop a methodology and system to determine county by county SNAP payment error rates (PER). This provision is in direct response to the passage of the One Big Beautiful Bill Act by Congress last summer, which requires Ohio to have a statewide PER below 6% to avoid paying a cost of the state’s SNAP benefit share.

ODJFS convened a workgroup that included county JFS agency staff, the Ohio Job and Family Services Directors’ Association, and CCAO members and staff to develop a methodology that generally follows the [Quality Control Review Handbook \(FNS-310\)](#) published by the U.S. Food and Nutrition Service (FNS).

ODJFS announced the details of the new county SNAP PER calculation process last week:

1. **Start Date:** April 5, 2026
2. **Monthly Case Reviews:**
 1. Large counties: 25 cases
 2. Medium counties: 20 cases
 3. Small counties: 15 cases
3. **Timeline:** Cases assigned on the 5th of each month for the previous month; reviews due by the 5th of the second month (approximately 60 days).
4. The review will only be a desk review. Client interviews are not required.
5. ODJFS will have a review tracking tool that counties will use for the reviews.

6. ODJFS will review a subset of cases and return any errors for correction. Disputes can be escalated to the ODJFS Quality Control Unit.
7. Counties with a cumulative payment error rate of 6% or higher after any quarter must implement a Corrective Action Plan.
8. Each county JFS agency will designate one or more people responsible for conducting the review and certifying results to ODJFS.
9. ODJFS must submit quarterly county PER reports to the General Assembly. The first report must be submitted by June 30, 2026.

Members with questions about this new process should contact Rachel Reedy at rreedy@ccao.org.

Legislative Activity

Committee Hearings

The following committees held hearings this week regarding bills that may interest counties.

House Children and Human Services

- [House Bill 647](#) (Representatives Phil Plummer and Tom Young): To revise the law governing the publicly funded child care program, modify an appropriation for the Child Care Cred Program, and to make an appropriation for a data analytics project.
 - Fourth hearing, opponent testimony by three child care providers.
 - **AMENDED** to establish a knowing standard for misuse of public funds and to make modifications regarding absent days
- [House Bill 649](#) (Representatives Josh Williams and D.J. Swearingen): To require video surveillance of child care centers, to establish an online portal for tracking child care center attendance, and to require investigations of waste, fraud, and abuse allegations relating to providers of publicly funded child care.
 - Second hearing, proponent testimony from the Attorney General and interested party testimony from Groundwork Ohio, the YMCA of Central Stark County, and the Ohio Association of Child Care Providers.
 - **AMENDED** to shift investigation responsibility from the Auditor of State to the Inspector General and make changes regarding areas to be filmed.

House Local Government

- [House Bill 695](#) (Representatives Adam Bird and Brian Stewart): To prohibit certain local elected officials from entering into nondisclosure agreements.
 - First hearing, sponsor testimony
- [House Bill 361](#) (Representatives Brian Lorenz and Tex Fischer): To require townships with a population of 5,000 or more to adopt a zoning plan and to make other changes regarding building inspections, local regulations, and zoning.
 - Fourth hearing, no witnesses

- **AMENDED** to remove language specifying elements of a comprehensive plan, among other changes.

House Development

- [House Bill 284](#) (Representatives Mark Hiner and Erika White): To require iron or steel that is produced in the United States be used on projects supported by state funds.
 - Fourth hearing, no witnesses

House Ways and Means

- [House Bill 598](#) (Representatives Mark Sigrist and Jim Hoops): To authorize local governments to create residential stability zones where homeowners may qualify for a partial property tax exemption.
 - First hearing, sponsor testimony
- [House Bill 443](#) (Representatives David Thomas and Adam Mathews): To prohibit enforcement of delinquent property tax liens against certain owner-occupied homesteads.
 - Third hearing, opponent testimony from the County Treasurers Association of Ohio, the Montgomery County Treasurer, the Hamilton County Treasurer, and a company specializing in purchasing tax liens.

Senate Local Government

- [Senate Bill 42](#) (Senators Michele Reynolds and Hearcel Craig): To authorize local governments to create residential stability zones where homeowners may qualify for a partial property tax exemption.
 - Third hearing, no witnesses
- [House Bill 397](#) (Representatives Kellie Deeter and Mark Johnson): To expand the allowable uses of profits from jail commissary funds.
 - Third hearing, no witnesses
 - **AMENDED** to clarify that jail commissary fund records are public records

Introduction of Bills

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

- [House Bill 746](#) (Representative David Thomas): To allow a political subdivision to participate in the same state health plan offered to state employees.
- [Senate Bill 374](#) (Senators Kent Smith and Bill Blessing, III): To prohibit new data center sales tax exemptions from being granted.
- [Senate Bill 375](#) (Senator Al Cutrona): To create a process for withholding local government funds and state water and sewer assistance from municipal corporations that engage in certain water and sewer practices with respect to extraterritorial service.

Upcoming Committee Hearings

The following committees are currently scheduled to meet and discuss bills that may be of interest to counties. Other committees will likely meet as well, but as of press time for

Statehouse Report, they have not released agendas. Please note that these schedules are subject to change.

If you would like to offer testimony on any bill, please visit the committee page and contact the committee chair's office for instructions on how to submit testimony.

Wednesday, March 18

[House Local Government](#) (9:00 a.m.)

- [House Bill 493](#) (Representatives David Thomas and Dan Troy): To sunset the sale of delinquent property tax certificates on January 1, 2027.
 - Third hearing, no testimony
- [House Bill 517](#) (Representatives Rachel Baker and Cindy Abrams): Regarding special assessments for shade trees
 - Second hearing, proponent testimony
- [House Bill 139](#) (Representative Thomas Hall): To require certain political subdivisions and operators of public water systems to adopt a fire hydrant maintenance plan.
 - Sixth hearing, all testimony
- [House Bill 361](#) (Representatives Brian Lorenz and Tex Fischer): To require townships with a population of 5,000 or more to adopt a zoning plan and to make other changes regarding building inspections, local regulations, and zoning.
 - Fifth hearing, all testimony

[House Natural Resources](#) (9:00 a.m.)

- [Senate Bill 219](#) (Senator Al Landis): To make changes to the law governing oil and gas wells and to address federal mineral royalty payments.
 - Second hearing, opponent testimony and interested party testimony

[House Development](#) (9:45 a.m.)

- [House Bill 109](#) (Representative Justin Pizzulli): To limit the authority of local governments to regulate short-term rental properties to extend local lodging taxes to short-term rentals, to require collection of those taxes by short-term rental platforms, and to require real estate licenses to be issued electronically.
 - Third hearing, proponent testimony
- [House Bill 161](#) (Representatives Adam Bird and Jim Thomas): To extend sales and use taxes and local lodging taxes to short-term rentals and to require collection of those taxes by short-term rental platforms.
 - Third hearing, opponent testimony and interested party testimony

[House Children and Human Services](#) (11:00 a.m.)

- [House Bill 647](#) (Representatives Phil Plummer and Tom Young): To revise the law governing the publicly funded child care program, modify an appropriation for the Child Care Cred Program, and to make an appropriation for a data analytics project.
 - Fifth hearing, no testimony
 - **POSSIBLE AMENDMENTS**
- [House Bill 649](#) (Representatives Josh Williams and D.J. Swearingen): To require video surveillance of child care centers, to establish an online portal for tracking child care

center attendance, and to require investigations of waste, fraud, and abuse allegations relating to providers of publicly funded child care.

- Third hearing, all testimony
- **POSSIBLE VOTE**

House Ways and Means (11:30 a.m.)

- [House Bill 261](#) (Representatives Tracey Richardson and Brian Lorenz): To increase the amount of the standard homestead exemption
 - First hearing, sponsor testimony
- [House Bill 330](#) (Representatives Kellie Deeter and Tex Fischer): To authorize a sales tax holiday for four months each year for the sale of firearm safety and storage devices.
 - Second hearing, proponent testimony
- [House Bill 420](#) (Representatives Gary Click and Bernard Willis): To disallow and, by 2030, eliminate property taxes levied for a continuing period of time.
 - Second hearing, proponent testimony
- [House Bill 617](#) (Representatives Adam Mathews and Josh Williams): To allow eligible homeowners to defer the payment of a portion of their property taxes.
 - Second hearing, proponent testimony

House Agriculture (11:30 a.m.)

- [House Bill 676](#) (Representatives David Thomas and Rodney Creech): To establish regulations regarding wolfdog hybrids and to allow a board of county commissioners to abate certain animal nuisances.
 - Second hearing, proponent testimony