STATEHOUSE REPORT

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General Assembly passes property tax reform, other legislation on busy day

"Pack a toothbrush," Representative Brian Stewart quipped when asked how long he anticipated Wednesday's legislative session would last.

It was indeed a busy day for the General Assembly, with committees beginning at 9:00 a.m. and the chambers adjourning at 9:50 p.m. (Senate) and about 1:10 a.m. (House).

The two chambers passed a total of more than 30 bills, with some heading to the opposite chamber when the legislature returns next year and others heading to Governor DeWine for consideration.

CCAO was watching several bills closely, including four pieces of property tax reform.

Bills Sent to the Governor

The following bills have cleared both chambers of the General Assembly and now await consideration by Governor DeWine. The Governor has 10 days from the date he receives a bill to either sign it or veto it. If the 10 days elapse with no action, the bill is enacted.

The date that a bill passes is not the date that the Governor actually receives the bill.

House Bill 335, Limiting Inside Millage Increases

The Senate passed House Bill 335 after amendments were made in the Senate Local Government Committee, and the House agreed to those changes. One of those changes was removing a provision that would have required counties to receive approval from the county budget commission before restoring any previously rolled back inside millage.

When this provision was added to the bill in the House Ways and Means Committee, the Association had immediate concerns that it would serve to discourage counties from providing tax relief, since your ability to recover rolled back millage would be subject to approval from other row officers.

Thanks to strong outreach by commissioners, county executives, and county council members to senators and representatives, that provision was removed from the bill. This returned the bill to one that creates an inflationary cap on growth of inside millage, a reform that CCAO supported to limit future tax bill spikes from valuation changes while still ensuring that counties can receive predictable revenue.

House Bill 186, Limiting 20-Mill Floor Revenue and Modifications of Credits
House Bill 186 creates a similar inflationary cap as HB 335, but applies it to the school district 20-mill floor. CCAO supported this bill because property taxpayers in districts on the 20-mill floor experience additional valuationary spikes in their tax bills, accelerating voter fatigue and potentially harming counties' ability to pass levies.

The bill received a significant addition in the Senate Local Government Committee, one that aligns with a position taken by the CCAO Board of Directors earlier this year.

Leaders across the state had begun hearing of concerns with the application of the 10% non-business property tax credit. The County Auditors Association and CCAO joined in advocating for either the elimination of the tax credit or reforms to ensure only those who deserve it receive it with any reduction in the credit offset by a corresponding increase in the 2.5% owner-occupancy credit.

The Senate Local Government Committee adopted an amendment that will, over four years, eliminate the 10% non-business credit for all property not used in agricultural activities. At the same time, the 2.5% owner occupancy credit would be increased. The table below shows the timeline of changes if the bill is enacted and takes effect in 2026.

Tax Year	Non-Business Credit Rate (Agricultural Property)	Non-Business Credit Rate (All Other Property)	Owner Occupancy Credit Rate	Total Credit Rate for Owner Occupied, Non-Business Taxpayers
TY 2025	10%	10.0%	2.50%	12.50%
TY 2026	10%	7.5%	5.70%	13.20%
TY 2027	10%	5.0%	8.92%	13.92%
TY 2028	10%	2.5%	12.15%	14.65%
TY 2029 Onwards	10%	0%	15.38%	15.38%

Since the increase in the owner-occupied credit rate exceeds the decrease in the non-agricultural nonbusiness credit rate, it appears likely that this change will give homeowners additional tax savings.

The bill does not change any provisions concerning the scope of the credits (they still apply only to pre-November 2013 levies) or their reimbursement status (the state continues to reimburse local governments fully).

House Bill 129, Calculation of the 20-Mill Floor
The Senate also made changes to House Bill 129, a bill to incorporate revenue from additional levy types into the calculation of the school district 20-mill floor. CCAO supported this bill.

The changes made by the Senate involved the authority for school districts to renew certain levies.

The House agreed with the Senate's modifications. The bill will now go to Governor DeWine for consideration. As a note, this bill is substantially similar to provisions that the Governor vetoed out of the operating budget (HB 96). The General Assembly made changes to moderate the bill, but it remains to be seen whether the Governor will allow the bill to be enacted or veto the provisions again.

House Bill 309, County Budget Commissions
The final property tax reform bill that moved out of the General Assembly yesterday was House Bill 309. The bill makes modifications to the scope of duties of the county budget commission. One notable change the Senate Local Government Committee made was to shorten the "cool off" period before the budget commission can consider reducing collections from a voted property tax levy from 5 years to 1 year.

The House Ways and Means Committee had set the "cool off" period at 5 years based on a recommendation from the Governor's Property Tax Work Group. The full House ultimately agreed with the Senate change, sending the bill to Governor DeWine for consideration.

As a note, this bill is substantially similar to provisions the Governor vetoed from the operating budget (HB 96). The General Assembly made changes to moderate the bill, but it remains to be seen whether the Governor will allow the bill to be enacted or veto the provisions again.

House Bill 247, Dangerous Dog Reform
The Senate unanimously passed House Bill 247 and changes made by the chamber were then concurred upon by the House. The changes in the Senate included providing additional information provided to the transferee of dangerous or vicious dogs, specifies definitions for “injury” versus “serious injury,” and modifies animal shelter applicability.

The bill removes the current “one free bite” rule for dogs not previously designated as dangerous. The bill’s language creates a “fast track” to a dangerous or vicious dog designation by the court if the animal commits an attack that causes serious injury or death to another animal or a human. Once a dog receives this designation, the bill imposes requirements on the owner to register the dog as a dangerous dog and purchase a special dog tag from the county auditor. The owner will also have to effectively restrain the animal and furthermore the bill allows the dog warden to enforce the designation.

The bill also repeals unfunded provisions of the Dog Law that allow a livestock owner to make a claim for reimbursement of the value of the owner’s animal from the Department of Agriculture if the animal is injured or killed by a coyote or black vulture.

CCAO is thankful to the bill sponsors and Ohio County Dog Warden's Association for their leadership and hard work on this important piece of legislation.

Senate Bill 293, Absentee Ballot Deadline

The General Assembly moved swiftly on Senate Bill 293, with just five weeks passing between its introduction and its passage out of both chambers. The bill makes two notable changes for county boards of elections.

First, it requires that absentee ballots be received by the county board of elections (whether through mail or in-person drop off) no later than the close of polls on election day to be counted. Current law allows ballots received within four days after the election to be counted. This four-day window still applies for ballots from uniformed services members and overseas citizens.

Second, the bill increases requirements for voter roll maintenance, both on the Secretary of State's office and county boards. This includes additional citizenship verification and more frequent reviews for deceased voters, among other changes.

The fiscal impact of the bill remains to be seen. The Legislative Service Commission estimated that the first change in the bill could reduce county board expenses by reducing staffing demands in the days after an election, but that the second could increase staffing demands throughout the first year of the bill's effective date.

House Bill 29, Feminine Hygiene Products for Inmates

The Senate passed House Bill 29 without changes. The bill requires correctional institutions (including county jails) to provide feminine hygiene products to female inmates experiencing a menstrual cycle at no cost.

CCAO discussions with the Buckeye State Sheriffs Association indicate this practice is already occurring in county jails, so the bills is not expected to impose significant costs to counties.

Bills Sent to the Senate

The following bills were passed out of the House and now await consideration by the Senate.

House Bill 297, Memorial Day Appropriations

House Bill 297 increases the maximum amount that an eligible veterans organization can request from the county board of commissioners for Memorial Day costs from $500 to $1,000 and requests from civic organizations from $100 to $200. If a valid organization of either type requests funds, the county is required to provide the amount requested, up to the new limits.

Any funds granted that are not spent must be returned to the county.

House Bill 397, Jail Commissary Funds

House Bill 397 increases the allowable uses for which profits from a jail commissary fund may be used. The bill adds or expands upon the following allowable uses:

- Supplies and Equipment – Retains existing authority to purchase supplies and equipment for the jail.
- Recreation and Programing Services – Expands existing authority to provide life skills and education or treatment services to include recreation and programming services.
- Medication – Adds new authority to purchase medication in relation to treatment and programming.
- Salary and Benefits – Clarifies that existing authority to use profits to pay for salary and benefits for employees who work in or are employed to provide commissary services allows the profits to fund only a portion of the salary and benefits, with the rest coming from other sources.
- Investigations of Staff – Adds new authority to use funds to investigate allegations of state misconduct, illegal conveyance of contraband, and/or sexual abuse within the jail.
- Technology – Adds new authority to purchase technology and tools to prevent contraband and for technology necessary for the general safety of the jail.
- Constructure to Provide Medical/Mental Services – Retains existing authority to be used for construction or renovation of space to provide medical or mental health services.
- Staff Training – Adds new authority to pay for advanced staff training in excess of state mandated training.

Bill Sent to the House

The following bill was passed out of the House and now awaits consideration by the Senate.

Senate Bill 219, Oil and Gas Law Changes

The Senate passed Senate Bill 219, a bill that makes a myriad of changes to the state's Oil and Gas laws. Much of CCAO's advocacy on the bill has focused on changes to road use maintenance agreements (RUMAs). As introduced, the bill eliminated the requirement for horizontal well operators to enter into a RUMA or make a good faith effort with local governments to do so. This requirement was restored in a substitute version of the bill.

The introduced version of the bill also created a new exemption from heavy haul permits, provided the operator entered into a RUMA or made a good faith effort to do so. A substitute version of the bill required that if an operator filed a good faith affidavit, the operator would be required to file a bond an provide certain information to the county engineer.

The bill includes two other provisions that may have positive effects on county finances.

First, the bill requires proceeds of the fee that injection well owners pay ($0.05 or $0.20 per barrel, depending on the origin of the injected substance) from the state Oil and Gas Fund to the county or counties that the fee-generating well is located. The revenue would be deposited into the county general fund and is not prescribed for any specific use. The

Legislative Service Commission estimates that annual revenue from this source is about $2.4 million, although LSC has not made county-level estimates available.

The second provision is depositing federal mineral royalty payments into a new clearing fund, from which money would flow to the counties that federal mineral royalty payments originate. LSC estimates that these payments average about $834,000 annually, although county-level estimates are not available.

Reactions to passage of property tax reform bills

As mentioned in the prior article, the General Assembly passed four pieces of legislation that provide reform of Ohio's property tax system by limiting unvoted increases, ensuring that school district operating revenue is calculated accurately, enhancing the owner occupancy tax credit by bringing needed reform to the nonbusiness credit, and by providing more authority to the county budget commission.

CCAO issued a press release upon the House's concurrence to changes made in the Senate thanking the General Assembly for passage of HBs 129, 186, and 335 (the Association did not take a position on HB 309).

The Ohio Township Association criticized the passage of HB 309, stating that the county budget commission "should [not] have the authority to second-guess what an entire community has already voted for." OTA did, however, laud the passage of HB 335, citing its predictability for taxpayers and protection of stable funding for local governments.

Policy Matters Ohio characterized the General Assembly as going "0 for 4 on property tax reform" by not focusing on more targeted relief such as a circuit breaker program.

House Ways and Means Committee Chair Bill Roemer, a former Summit County Council Member, described the four bills as the "most substantive changes in the last 105 years."

Brian Massie, one of the leaders of an effort to put a property tax elimination constitutional amendment on the ballot in November 2026, said that the bills are "irrelevant to the citizens of the state of Ohio because they haven't done anything to date and unless they address the elephant in the room that is school funding it really won't help, what they're doing."

Quotes from Massie and Representative Roemer are courtesy of Gongwer News Service and quotes from OTA and Policy Matters Ohio are courtesy of Hannah News Service.

Legislative Activity

Committee Hearings

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

House Arts, Athletics, and Tourism

- House Bill 138 (Representatives Mike Dovilla and Nick Santucci): To authorize the creation of tourism promotion districts and the levying of assessments therein.
    - Third hearing, no testimony.
    - **AMENDED** to require approval of the local convention and visitors bureau or a majority of hotels in a county if the county is part of a multi-county tourism promotion district and other changes.

House Children and Human Services

- House Bill 532 (Representatives Mathew Kishman and Josh Williams): To require mandatory reporters of child abuse or neglect to report to both a peace officer and the public children services agency.
    - Third hearing, interested party testimony from the Public Children Services Association of Ohio

House Ways and Means

- House Bill 443 (Representatives David Thomas and Adam Mathews): To prohibit enforcement of delinquent property tax liens against certain owner-occupied homesteads.
    - First hearing, sponsor testimony
- House Bill 391 (Representatives Jack Daniels and Heidi Workman): To require tax rates be expressed as a percentage of true value on tax bills and ballot language.
    - Second hearing, proponent testimony from the Springfield Township Chief of Police, a Springfield Township Trustee, Ohio REALTORS, and the Ohio Chamber of Commerce.
- House Bill 540 (Representatives Justin Pizzulli and David Thomas): To limit the amount of the property tax exemption applicable to land of certain conservation organizations.
    - Third hearing, opponent testimony from the Nature Conservancy in Ohio, the Ohio Environmental County Action Fund, and the National Wildlife Federation.

Introduction of Bills

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

- 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.
- House Bill 603 (Representative Ty Moore): To prohibit a conservancy district's board of directors from including certain provisions, such as an indemnification clause, in a contract for the procurement of goods or services.
- House Bill 605 (Representative Heidi Workman): To codify the Spearin doctrine in public construction contracts.
- House Bill 608 (Representatives David Thomas and Chris Glassburn): To modify the law governing property taxes and other local taxes.
- Senate Bill 327 (Senator Al Cutrona): To generally prohibit the disclosure of an elected official's residential and familial information under the Public Records Law.

- Senate Bill 329 (Senators Paula Hicks-Hudson and Kent Smith): To expressly prohibit the surface application of brine from oil and gas wells on roads.