STATEHOUSE REPORT

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DeWine-Tressel Administration awards jail funding

On Monday, the DeWine-Tressel Administration awarded $24 million to counties for jail construction and renovation.

- Clark County received $4 million to assist the county in acquiring land and starting design work for a new jail.
- Stark County received $7.5 million to support the county's ongoing jail construction project.
- Montgomery County received $13 million to support the county's ongoing jail renovation projects.

The awards are the latest in the renewed state-county partnership on funding county jail projects. More than $230 million in state funds has been distributed to counties to assist with new jail construction and renovations of existing jail facilities. Many of these projects have been to enhance the security of facilities and expand capacity to reduce overcrowding and to provide mental health and substance addiction treatment.

The state is holding $5 million in reserve to fund urgent security and safety projects that may arise through the rest of the state's biennium.

The General Assembly will likely consider a capital budget in 2026 and CCAO will continue to advocate for additional funding to help other counties across the state with jail projects.

Modifications to property tax credits expected to provide additional 23% savings to residential taxpayers

House Bill 186 was passed by the General Assembly last week with the inclusion of an amendment that will change the calculation of property tax credits for non-business and non-agricultural property and owner-occupied property. The bill ***has not*** been signed by Governor DeWine yet, so the possibility remains that he will veto these changes.

The bill would eliminate the 10% non-business credit for all property not used in agricultural activities and increase the 2.5% owner occupancy credit over a four year period.

NOTE: The change in the two credits does not affect counties that have enacted the local piggyback owner occupancy credit. Statute sets the credit amount for the piggyback credit at "up to two and one half percent," it is not directly tied to the rate of the state credit.

The table below shows the timeline of changes if the bill is enacted and takes effect in 2026.

Table 1. Phase-In Schedule for Property Tax Credit Changes for Non-Agricultural Property			
Tax Year	Non-Business Credit Rate	Owner Occupancy Credit Rate	Total Credit Rate
TY 2025	10.00%	2.50%	12.50%
TY 2026	7.50%	5.70%	13.20%
TY 2027	5.00%	8.92%	13.92%
TY 2028	2.50%	12.15%	14.65%
TY 2029 Onwards	0%	15.38%	15.38%

The change in the credit rate for owner occupied property is 2.88 percentage points, which itself is a 23.04% increase from the current credit rate that a property receiving both the non-business credit and the owner occupancy credit.

The following table simulates the effect that the change in the credits will have on a property that currently receives both the non-business credit and the owner occupancy credit. The property has an estimated $4,698 in taxes due that are eligible for the two credits and the simulation assumes that no levies that receive the credits come off the bill over the period.

Table 2. Simulated Example of Effect of Property Tax Credit Changes						
Year of Change	Non-Business Credit Rate	Non-Business Credit Amount	Owner Occupancy Credit Rate	Owner Occupancy Credit Amount	Total Credit Rate	Total Credit Amount
Year 0	10.00%	$469.80	2.50%	$117.44	12.50%	$587.24
Year 1	7.50%	$352.35	5.70%	$267.79	13.20%	$620.14
Year 2	5.00%	$234.90	8.92%	$419.06	13.92%	$653.96
Year 3	2.50%	$117.45	12.15%	$570.81	14.65%	$688.26
Year 4	0%	$0.00	15.38%	$722.55	15.38%	$722.55

All else being equal, the changes to the two credits will save the sample taxpayer about $33 to $34 annually over the phase-in period, and $135.31 when compared to the current credit structure.

The credits will still only apply to levies that were passed before November 2013, so the magnitude of the change will vary by taxpayer based on the portion of their tax bill attributable to those levies. Additionally, the overall increase over the phase-in period may be less than 23% if levies that the credits apply to expire.

If you have questions about these provisions of House Bill 186, or any of the bills that passed the General Assembly last week, please contact policy@ccao.org.

Legislative Activity

Introduction of Bills

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

- House Bill 609 (Representatives David Thomas and Meredith Craig): To require a public body to allow for public commentary and testimony before taking formal action on any item.
- Senate Bill 331 (Senators Steve Wilson and Willis Blackshear): To permit certain public hospitality employees to accept gratuities.