STATEHOUSE REPORT

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# Governor signs property tax reform bills, others

Earlier today, Governor Mike DeWine signed several bills that the General Assembly passed last month. Five of these bills will reform the property tax system, and other bills will reform dangerous dog law, revise absentee ballot timelines, and require feminine hygiene products be provided to female inmates in county jails.

With the Governor's signature today, the bills will take effect on March 19, 2026.

CCAO policy staff will prepare and circulate County Advisory Bulletins on notable changes made to county duties in the signed bills before their effective date.

## Property Tax Bills

### House Bill 335, Limiting Inside Millage Increases

This bill creates an inflationary cap on the growth of inside millage. Under current law, when a property undergoes a reappraisal or an update, the portion of their tax bill attributable to inside millage increases at the same rate as the property's value increases.

Under the bill, the tax bill increase attributable to inside millage will be limited to the percentage change in the GDP Deflator since the county last underwent a reappraisal or an update. The cap applies to all entities that receive inside millage. The Legislative Service Commission estimates that the bill would result in foregone revenue for counties of $30 million in TY 2026, $55 million in TY 2027, and $91 million in in TY 2028.

The cap will first be applied for TY 2026 (payable in 2027) for counties that undergo a reappraisal or update in TY 2026. The schedule of reappraisals and updates can be found here.

CCAO was a proponent of this concept as it would limit unvoted spikes while ensuring that counties receive ongoing operations revenue.

### House Bill 186, Limiting 20-Mill Floor Revenue and Modifications of Credits

House Bill 186 creates a similar inflationary cap to 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 spikes in their tax bills, accelerating voter fatigue and potentially harming counties' ability to pass levies.

The bill also eliminates 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. Both changes are phased in over four years.

The table below shows the timeline of changes.

| 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, the change will provide additional tax relief to homeowners, by about 23%. This increase may vary if credit-eligible levies come off the rolls.

The increase in the state owner occupancy credit rate will not affect the credit rate of the local “piggyback” owner occupancy credit. The maximum allowable rate for the piggyback credit remains at 2.5%.

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

House Bill 129 will incorporate revenue from additional levy types into the calculation of the school district 20-mill floor. As mentioned in the prior bill’s blurb, taxpayers in 20-mill floor school districts experience greater tax bill increases than those in non-floor districts. The combination of HB 186 and HB 129 will limit those increases and generally move districts off the floor.

CCAO supported this bill.

### House Bill 124, Flip the Valuation Script

House Bill 124 alters the valuation process by giving county auditors, rather than the Department of Taxation, the authority to select the sales included in the sample used to calculate property value changes (the “sales ratio studies”). The Department may appeal the sample supplied by the county auditor to the Board of Tax Appeals if the Department feels the sample is unreasonable or unlawful.

CCAO supported this bill.

### House Bill 309, County Budget Commissions
House Bill 309 makes modifications to the scope of duties of the county budget commission, including setting a one-year grace period where the budget commission cannot rollback the tax rate for voted levies. This grace period only applies to new levies, not to renewals.

CCAO did not have a position on this bill.

## Other Bills
### House Bill 247, Dangerous Dog Reform
House Bill 247 provides the most significant dog law reform in more than a decade.

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 supported this bill.

### Senate Bill 293, Absentee Ballot Deadline
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.

CCAO did not have a position on this bill.

### House Bill 29, Feminine Hygiene Products for Inmates

This 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 bill is not expected to impose significant costs to counties.

CCAO did not have a position on this bill.

### House Bill 10, County Deputy Apiarists

This bill primarily concerns manufactured-protein food products, but it also includes a budget clean up item that allows counties to appoint multiple deputy apiarists instead of just one deputy. This provision was intended to be included in the final version of the state operating budget but was accidentally omitted.

CCAO supported the inclusion of the deputy apiarist provision but did not have a position on the wider bill.

### House Bill 184, Various Changes

This bill became an omnibus bill after starting as a bill focused on name-image-likeness contracts for college athletes. It includes the following provisions of note for counties:

- Exempts material shared with a political subdivision, port authority, or tax incentive review council by an economic development assistance applicant or recipient for the purposes of securing that assistance from the Public Records Law.

- Allows TIFs to be extended for an additional 30 if certain criteria are met. The provision is tailored to target existing TIFs only. The criteria include a preexisting site presence of at least 25 years and that the entity must be headquartered in Ohio and have operations in other countries.

- Transfers, in SFY 2027, $40 million to the Ohio Post-Traumatic Stress Fund and expands the definition of "peace officer" to include peace officers who have arrest powers, firefighters of lawful fire departments, and EMTs (and similar roles) who are certified under the Emergency Medical Services Law.

    - The bill does not change continuing law prohibiting payments from being made from the fund and continuing law that specifies no person is eligible to file a claim.

CCAO did not take a position on any of these provisions or the wider bill.

# Legislative Activity

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

- Senate Bill 335 (Senator Bill DeMora): To make Election Day a holiday.