STATEHOUSE REPORT

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2026 Year Preview

While it is hard to predict what issues will arise throughout the course of a legislative term, these four will likely account for a considerable amount of attention this year.

Property Taxation

Property tax reform was a key focus of the General Assembly in 2025 and will likely remain prominent in 2026.

The General Assembly passed five property tax reform bills last year. These make changes to the school district 20-mill floor, inside millage, property tax credits, and county budget commissions. More information about these changes is available in the December 19, 2026, edition of *Statehouse Report*.

There are several bills pending in the legislature related to property taxation. The bills vary, ranging from changes to the homestead exemption program, current agricultural use value program reform, increasing the vote threshold to pass levies, and more.

Looming over all of these bills is the proposed constitutional amendment to completely eliminate real property taxation. The campaign must provide signatures to the Secretary of State by July 1 to place it on the November ballot. The total valid signatures submitted must total at least 413,487 statewide and have 5% of the prior gubernatorial vote in 44 counties. The figures for each county are available here.

Capital Budget

The state capital budget typically occurs in even-numbered years. The capital budget primarily provides bond-backed funding for the construction and/or purchase of capital assets or property for state agencies, colleges, and universities. Additional funds are often allocated to infrastructure grant programs and community projects.

The Office of Budget and Management has put out guidance for state agencies and communities that may seek funding for local projects. Both are available on the agency's website.

CCAO policy staff believes the capital budget process will occur in late spring or early summer. The Association will continue to prioritize capital funding for county jail projects as the main county advocacy focus.

SNAP Error Rates

Under H.R. 1 (the One Big Beautiful Bill Act), beginning in October 2027, states will be responsible for a portion of SNAP benefits based on the state's error rate in awarding benefits. An error is defined as a benefit that is $57 more or less than what should have been awarded.

The Department of Job and Family Services is developing a methodology for calculating county-level error rates to focus resources on reducing the rate. The Department has convened a workgroup of county job and family services departments and other involved parties to develop the methodology. Lucas County Commissioner Lisa Sobecki, a former JFS caseworker, is on the committee as CCAO's representative.

Elections

There are elections in 2026 for one county commissioner and the county auditor in each of the 86 statutory counties. In Cuyahoga County, six of the county council seats are up for election, as is the county executive seat. In Summit County, four council seats are up for election.

At the state level, the entire House of Representatives, half of the Senate, all of the statewide officials (Governor/Lt. Governor, Attorney General, Auditor of State, Secretary of State, and Treasurer of State), and two Ohio Supreme Court Justice seats will be elected.

While the primary election is not until May, both parties have presumptive Governor/Lt. Governor tickets. For the Republican Party, it is Vivek Ramaswamy and Rob McColley, while for the Democratic Party, it is Amy Acton and David Pepper.

At the federal level, Ohio's full House of Representatives delegation and one of Ohio's Senate seats are up for election.