STATEHOUSE REPORT

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Overview of pending tax legislation

Last December, Governor DeWine signed a quintet of property tax bills aimed at constraining valuation spikes, reforming the school district 20-mill floor, limiting unvoted tax increases, and empowering the county budget commission.

While those bills collectively represent the most significant property tax reform in decades, the General Assembly will likely consider many other bills. There are more than 30 property tax bills pending in the two chambers.

The tables below categorize the pending bills into structural reforms, targeted relief bills, and homestead exemption bills.

If you have questions about any of these bills, please contact Research Analyst Nick Ciolli.

Pending Property Tax System Reform Proposals		
Bill(s)	**Property Tax Reform Proposal**	**Notes**
HB 137	Allow commissioners to decline to submit library levies or health district levies to the electorate	
HB 215	Prohibit voter-approved tax levies from taxing effect in the current tax year	
HB 232 HB 590	Revises the valuation appeal and property tax complaint process	
HB 355 HB 422	Increase vote threshold to approve property tax levies	HB 355 would increase all to 60%; HB 422 would set threshold based on millage sought, peaking at 60%

Pending Property Tax System Reform Proposals		
Bill(s)	Property Tax Reform Proposal	Notes
HB 391	Require tax bills and ballot language to include percentage in addition to millage	
HB 420	Eliminate authority to levy "continuing period of time" levies	
HB 421	Allow referendum process for inside millage changes	
HB 443	Prohibit tax lien enforcement against owner occupied homes that meet certain criteria	
HB 466	Allow elected official body that created non-elected entity to decline to submit levies to electorate	Broader version of HB 137, gives similar power to township trustees as well
HB 493	Prohibit the sale of delinquent property tax certificates after December 31, 2026	
HB 575	Clarifies land eligible for CAUV and requires county auditors to accept digital CAUV applications	
HB 608	Allow county auditor to distribute excess REA funds in equal payments to property owners	
HB 608	Allow entities to explicitly couple a tax decrease with a tax increase on ballot language	Ex. "If 0.25% sales tax approved, 0.5 mills of inside millage will be repealed"
HB 613	Clarify timelines for petitions of reassessment and refunds	

Pending Property Tax Relief Proposals (Non-Homestead)		
Bill(s)	Property Tax Reform Proposal	Notes
HB 89	Temporary tax reduction to effectively freeze tax bill at TY 2022 level	Similar to HB 156/SB 81 (see below), but temporary.
HB 156 SB 81	Ongoing property tax freeze for certain homeowners set at their tax bill in the first year they apply and receive the freeze	Not reimbursed.
HB 365 SB 22	Establish a circuit breaker program to limit property tax bills to a specified percentage of household income	

Pending Property Tax Relief Proposals (Non-Homestead)		
Bill(s)	**Property Tax Reform Proposal**	**Notes**
HB 483 SB 275	Create a property tax deferral program where the state pays a portion of the tax bill in exchange for a lien on the house	
HB 504	Allow commissioners to phase-in property tax increase of greater than 15%	
HB 598 SB 42	Allow commissioners to create Residential Stability Zones that provide partial property tax exemptions	
HB 608	Require county auditors to offer payment plans for property tax payment.	
SB 255	Create program that provide grants for, among other things, property taxes for certain homeowners	

Pending Homestead Exemption Proposals	
Bill	**Homestead Exemption Reform Proposal**
HB 22	Creates a special enhanced homestead exemption for surviving spouses of uniformed service members killed in the line of duty equal to the total tax bill
HB 40	Increases enhanced homestead exemption to $100,000 of the property value for disabled veterans with an income less than $125,000
HB 103	Increases the homestead exemption for the elderly, the disabled, and certain surviving spouses to $50,000 and expands eligibility to those with an Ohio adjusted gross income of $45,000 or less
HB 261	Increase standard homestead exemption to $50,000
SB 206	Creates an additional homestead reduction equal to 50% of the tax bill for certain homestead owners and includes taxes attributable to value of land outside of the standard homestead exemption's one-acre limit
SB 215	Changes income eligibility for exemption to the homeowner's income percentile and ties the exemption amount to the homeowner's income percentile.

Legislative Activity

Introduction of Bills

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

- 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, to require investigations of waste, fraud, and abuse allegations relating to providers of publicly funded child care, and to name this act the Child Care Fraud Prevention Act.