County Commissioners Association of Ohio
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Happy Holidays from CCAO!

December 29, 2025

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ASSOCIATION AND MEMBER NEWS

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Governor signs property tax reform bills, others

Earlier this month, 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, 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.

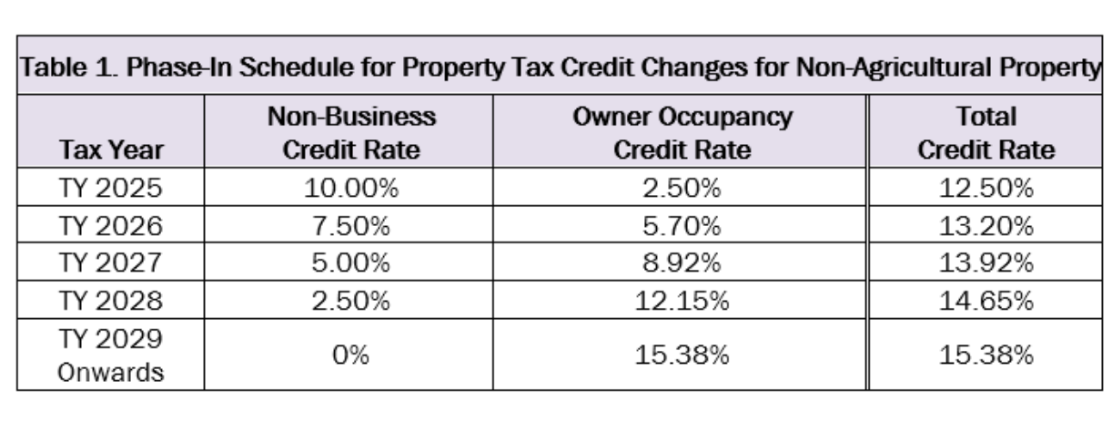

Table 1. Phase-In Schedule for Property Tax Credit Changes for Non-Agricultural Property

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%

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.

Descriptions of other bills that Governor DeWine signed this month can be found in the December 19 edition of *Statehouse Report*.

CCAO hiring Accounting Manager

CCAO is hiring an Accounting Manager to lead day-to-day accounting operations for CCAO, CEBCO, CORSA, the CCAO Service Corporation, and the CCAO Research and Education Foundation.

The manager will be tasked with supervising accounting staff, developing internal controls, and assisting with financial reporting, analysis, and audit preparation.

Applicants for the position must be Certified Public Accountants and have at least five years experience in progressive accounting, including three years of supervising staff. Knowledge of health and property/casualty insurance accounting is also ideal, as is experience with government accounting.

If you are interested in this position, please submit a resume and a letter of interest to CCAO Finance & Benefits Manager Thisbe Butcher at tbutcher@ccao.org.

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STATE AND FEDERAL

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Public comment period on data center wastewater discharge extended to January 16

The Ohio EPA has extended the public comment period on a draft general National Pollutant Discharge Elimination System (NPDES) permit for the statewide regulation of data center wastewater discharges. The public comment period is open through January 16.

The NPDES General Permit for Discharges from Data Center Facilities (Permit No. OHD000001) is a first-time issuance and would cover data center facility operations that discharge into waters of the state. Both wastewater and stormwater from the data center facility are proposed for coverage under the permit.

Wastewater discharges include non-contact cooling waters (once through or re-circulated water that does not come into contact with the process operations of a facility and is used only to convey heat from the facility), low volume wastewaters (such as, cooling tower blowdown, boiler blowdown, and air compressor condensate yet excludes some waste streams like sanitary wastes) and stormwater associated with the industrial activities from the site.

More information about the permit proposal can be found on the Ohio EPA's website.

EDUCATION AND GRANTS

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Law enforcement grants available through DPS

The Department of Public Safety is accepting applications for two law enforcement grant programs. The application deadline for both programs is January 8.

The first is the Violence Crime Reduction Grant, which offers a total of $3.4 million to local law enforcement agencies. Key priorities for the grants are addressing the needs of high-crime communities, assisting in multi-jurisdicitional efforts to reduce violence, and assisting in resolving cold case investigations.

Grant funds can be used for several purposes, including training and equipment. Funds can be used for overtime, but not to hire additional staff. There is no match requirement for these grants.

The second program is the Drug Law Enforcement Grant. Local law enforcement agencies (including drug task forces) can use these funds to gather and analyze intelligence, coordinate efforts across multiple jurisdictions, and improve community-based responses to drug addiction.

Grants under the Drug Law Enforcement program are limited to $250,000 and includes a match requirement of at least 25%.

Residential Development Revolving Loan Program to accept applications beginning December 29

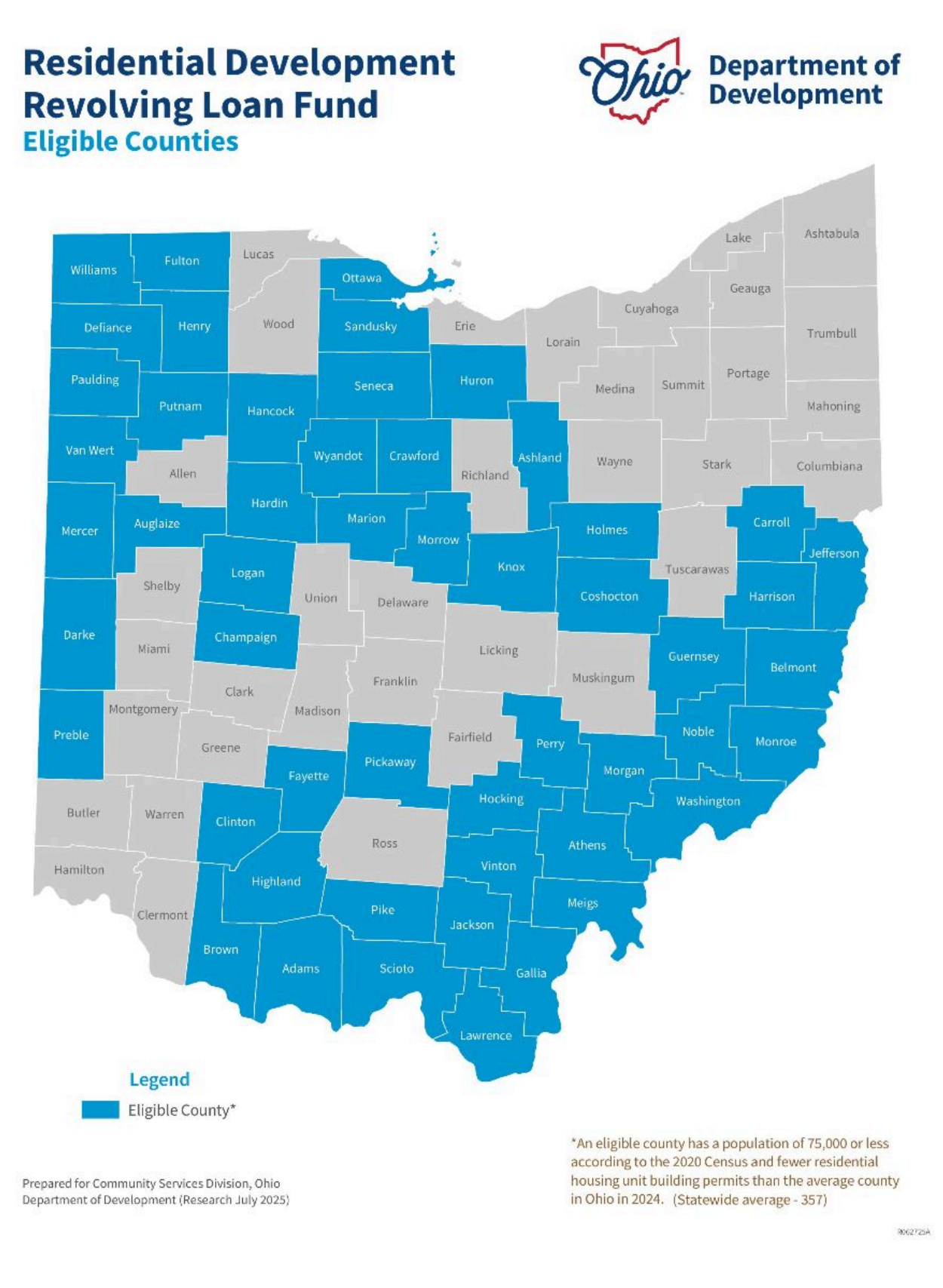
Next week, the Department of Development will begin accepting applications for the Residential Development Revolving Loan Program, which will provide loans to local governments to fund eligible infrastructure costs for the construction of new, single-family residential dwellings in rural areas of Ohio.

Approximately $100 million in funds is available for the program. Applications will be accepted on a rolling basis until the appropriation is depleted.

Loans are available to only certain local governments. To be eligible, a government must either be the county itself or a township or municipality at least partially located in one of the highlighted counties on the map below. Eligible counties were determined by a population threshold (75,000 or less) and based on the number of housing unit permits granted last year.

Recipients must use the loans to develop infrastructure needed for the construction of a residential development project. Infrastructure for this purpose includes water, sewer, transportation, electric, or gas.

More information about the program, as well as guidelines and information about application scoring, can be found on the program's webpage.



Grant management association to host webinar for local governments

On January 15, the National Grants Management Association will be hosting a webinar titled, "Growing with Grants: Preparing to Win and Manage Federal Awards."

The free webinar is intended for local government officials and will share important tips to grow grant management teams. Key takeaways will be:

- Developing a proposal strategy
- Understanding the grants lifecycle
- Creating a checklist for success
- Discussing the basics of compliance
- Exploring the use of internal staff versus consultants

While the webinar will focus on federal awards, the tips and strategies that will be covered could be useful to counties in winning and managing state and private grants as well.

Registration is free and can be completed here (account creation required).

COUNTY NEWS

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Each week Counties Current highlights the happenings in our counties in the words of their local media. One story from each of the CCAO's five districts is highlighted, and on occasion other stories may be highlighted as well.

Northwest District

Wood County approves 'steady' budget for 2026, with 3% raises for employees

BG Independent News, December 23, 2025

The Wood County Commissioners on Tuesday approved a budget with no surprises, steady revenue and customary raises for county employees.

But the commissioners know this could be the calm before the storm – with state changes brewing to cut local government revenue from property taxes. Those changes, if they take place, likely won't take effect until 2027 at the earliest, according to Commissioner Craig LaHote.

"It's not really clear when that would kick in," LaHote said after the appropriations meeting.

And it's unknown how much the county would be affected, and how many other county agencies the commissioners would be statutorily responsible for making up lost funding.

"We just don't know," Commissioner Doris Herringshaw said.

But for 2026, the county budget is looking pretty typical.

"We think it's a solid budget," Wood County Administrator Carri Stanley said as she presented the numbers to the commissioners.

The budget includes a 3% wage increase for county employees, who number around 1,000. Also included is an 8.7% increase in health insurance premiums.

The estimated revenues for the county general fund total $58,650,460, with the proposed appropriations set at $56,398,387 – a 2.5% increase over the 2025 appropriations.

The county's three largest sources of revenue remain the sales tax, property tax, and investment income. Sales tax continues to be the biggest money maker with receipts totaling $31 million – a 5% increase over the previous year.

Next is property tax revenue, with $11.8 million coming from inside millage, and another $4.5 million from the Job and Family Services levy.

And third is investment income, bringing in just over $9 million last year, said Assistant County Administrator Dan Scherger.

Northeast District

Geauga County suspends children services levy, returning $1.7M to taxpayers

Cleveland.com, December 19, 2025

The Geauga County Board of County Commissioners has voted to return about $1.7 million to taxpayers by suspending collection of a voter-approved children services levy for the 2026 tax collection year, citing a much higher-than-expected cash balance.

The action, approved at the board's Dec. 16 meeting, amends a prior resolution and halts collection of the 0.5-mill children services levy for one year. County officials said the move will reduce property tax bills while allowing the county to continue funding services through its general fund.

The move contrasts with neighboring Cuyahoga County, which cut social services for next year and still plans to dip into reserves to balance its budget.

Geauga commissioners said updated financial data showed the county's unencumbered carryover balance for fiscal year 2026 is now estimated at about $15 million, more than double earlier projections of roughly $6.7 million.

"When we saw the numbers, it was clear," Commissioner Ralph Spidalieri said in a statement. "We didn't need this money from taxpayers. JFS will still be fully funded, but we'll cover it through the General Fund."

Commissioner Carolyn Brakey said the decision reflects economic pressures residents are facing.

"People are feeling the pinch every time they buy groceries or fill up their gas tank," Brakey said. "If the county doesn't need the money, it shouldn't sit in a government savings account. It should stay with the people who earned it."

Central District

2026 Knox County general fund budget set at $28.6 million

Knox Pages, December 22, 2025

The Knox County commissioners adopted a 2026 general fund budget on Thursday that showed a 5% increase in revenues over 2025.

Commissioners expect the county to receive $28.646 million in revenues next year, compared to $27.3 million last year.

The estimated 2026 expenses total $28.644 million, up just over $1.4 million compared to $27.228 million in 2025.

County Administrator Jason Booth is comfortable with the budget but said it is a close one. Only $1,954 remains unappropriated.

Additionally, Booth said it contains potential risks.

"The sales tax is 44% of revenue. Sales tax can be volatile because people can decide [not to spend]," he said. "Property tax is 24% of revenue, and there's a lot of talk about reform."

Inflation is another potential risk.

"Obviously we're seeing an increase in investment income … but when we do projects, it's costing us to do more. It's costing us more to buy and replace equipment," Booth said.

Children's services and state grants are additional risks.

The commissioners again budgeted $1 million to help cover the cost of placement services.

State grants fund several personnel positions but are subject to the state legislature. If that money does not come through, the expense would fall on the general fund.

Southwest District

MC Commissioners adopt cybersecurity program

Miami Valley Today, December 23, 2025

The Miami County Commissioners adopted the cybersecurity program for Miami County and designated an Information Security Officer during their meeting on Thursday, Dec. 18.

The commissioners adopted a formal cybersecurity program as requested by the County Information Technology (IT) Department Director, Adam Emswiler. In addition, the commissioners established roles, responsibilities, and reporting requirements to comply with applicable Ohio law. The commissioners also designated Emswiler as Miami County's Information Security Officer (ISO) to administer the program and report program status to the commissioners not less than annually.

The Ohio General Assembly enacted House Bill 96, codified as Ohio Revised Code (O.R.C.) 9.64, requiring political subdivisions to adopt and maintain a cybersecurity program to protect the confidentiality, integrity, and availability of information technology resources.

Miami County Commissioner Ted Mercer commented on the action taken to establish the cybersecurity program, explaining, "county governments have to have one (cybersecurity program) in place." It was noted that all counties have to have the program in place by 2026.

In other business, the commissioners declared the Miami County Animal Shelter (MCAS) as an impounding agency, which will allow local law enforcement officers, humane agents, and other authorized officials to utilize the shelter for temporary custody and care of impounded animals consistent with state law. The designation serves as a procedural and legal approval to ensure compliance with the Ohio Revised Code Section 959.132 and does not impose any additional obligations beyond those authorized by law.

Southeast District

Athens County Commission: Commissioners receive updates on HAPCAP projects, wastewater treatment plant

Athens Messenger, December 25, 2025

The Athens County Board of Commissioners received updates on several ongoing projects being carried out by Hocking-Athens-Perry Community Action (HAPCAP).

The upgrade of the heating and cooling systems at Lin Hall is approaching completion, Glen Crippen, director of housing and community development at HAPCAP, said.

This project has been ongoing since November 2024 and aims to eliminate pipes and ductwork at Lin Hall, opening up exhibition space for use by the Ohio History Center. In addition, the project will also improve energy efficiency and make the buildings more comfortable for visitors.

The new roof on HAPCAP's facility at 485 Richland Ave. is also nearing completion, Crippen explained. This project was approved by the commissioners on Oct. 7 after HAPCAP received a bid from Kalkreuth Roofing of Wheeling, West Virginia.

After several false starts, HAPCAP's project at 93 High St. in Glouster is also nearing completion, Crippen said.

The 125-year-old building is being rehabilitated for use as housing, administration and a business incubation center. Construction on the project began in September 2024 but ran into difficulties shortly thereafter due to significant structural issues that were identified.

Subsequently, changes had to be made to the planned design of the building by BDT Architects & Designers, such as adding new interior partition walls. Other changes included removing the chimneys, patching the roof, redoing the floors and upgrading the electrical system.

HAPCAP still has some grant funding left over from the project at 93 High St., which it is hoping to use for additional improvements to the structure such as a new fence.

The initial project was completed the week of Dec. 5, but these proposed additions to the project will push back final completion until April 2026. However, the building will be completely usable during that time, Crippen explained.

DATES TO REMEMBER

Please view the CCAO Calendar for a comprehensive list of events to note.

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JANUARY 1

New Year's Day - Holiday

JANUARY 19

Martin Luther King, Jr. Day - Holiday

JANUARY 23

CCAO Board of Directors' Meeting

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