

# **Update on Ohio Property Tax Reform**

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# I. Ohio's Property Tax Crisis: Causes and Underpinnings

# Ohio Property Tax Overview

**Ohio is currently in the midst of what appears to be a property tax revolt.**

Despite the presence since 1976 of HB 920, one of the most stringent property tax limitation mechanisms in the country, many Ohio homeowners have recently experienced large and unexpected increases in their local property tax bills. The main reasons for this are as follows:

- 1. Ohio funds and delivers more services at the local level than is true in other states.** This means that Ohio will typically be in the top third of local taxes and the bottom third of state taxes, with Ohio placing in the middle nationally on state + local taxes
- 2. State policy changes have caused the burden of property taxes to shift away from business and towards homeowners and farmers.** This shift has coincided with per capita income in Ohio falling below the national average.
- 3. State tax revenues have failed to keep pace with inflation** which in turn has created more pressure on local governments to pick up the slack.
- 4. Ohio has recently experienced historically large increases in home values** which have led to HB 920 not working as effectively as in prior years.
- 5. There has been a dramatic increase in the number of school districts at the 20 mill floor,** which has undermined the effectiveness of HB 920 in controlling property tax increases.

# Ohio's Existing Provisions to Provide Property Tax Relief

Ohio has a variety of provisions in place to provide property tax relief to residential and agricultural property owners. These provisions include:

- **HB 920 (1976)** – The most well-known provision is HB 920 which computes “tax reduction factors” which reduce effective millage rates on real property after property reappraisal. Since 1980, the tax reduction factors are computed separately for Class 1 (Res/Ag) and Class 2 (business & commercial) property. HB 920 prevents growth in revenue on all voted property tax levies after reappraisal.
- **10% Rollback (1971)** – Instituted at the time the state income tax was created, the rollback had the state pay 10% of real property taxes for each property owner. The Class 2 rollback was repealed in 2005. The Class 1 rollback no longer applies to new and replacement levies passed since November 2013.
- **2.5% Homestead Rollback (1979)** – Also known as the “owner-occupied credit”, this only applies to the primary residence and up to 1 acre of land and must be owner occupied. This credit also no longer applies to new and replacement levies passed since November 2013.
- **Homestead Exemption (1971)** – Also implemented in the aftermath of the state income tax, the homestead exemption exempts the first \$29,000 of a home’s market value (\$10,150 of taxable value) from taxation. Eligibility is limited to those 65 and older or permanently disabled with incomes of \$40,000 or less.
- **CAUV (1973)** – Current Agricultural Use Value (CAUV) taxes agricultural property based on its value as farmland rather than on its market value (or “best and highest use” value). In 2024 CAUV value was 30.5% of estimated market value.

# OEPI Property Tax Analysis

- In September OEPI released an analysis of Ohio property taxes conducted by myself and former State Budget Director Greg Browning. This report can be found on the OEPI website at: <http://www.oepiohio.org/index.php/ohio-school-levy-data/property-tax-research/analysis-of-residential-property-taxes-in-ohio-a-balanced-approach-to-reform/>

Among the findings in the report are:

- State tax revenue growth has not kept pace with inflation. From 2005 through 2025 state revenues grew 48.3% while inflation was 66.5%.
- Comparing Ohio nationally, based on 2022 data (the most current year available), **Ohio ranks 43<sup>rd</sup> in state taxes per capita and 44<sup>th</sup> in state taxes as a percentage of personal income** (the highest tax state is ranked 1<sup>st</sup> and the lowest is ranked 50<sup>th</sup>).
- In contrast, Ohio currently ranks 8<sup>th</sup> highest in property taxes.
- Pertaining to education funding, in 2002 Ohio ranked 35<sup>th</sup> nationally in the state share of K-12 funding and was 4.6 percentage points below the national average.
- However, in 2023 Ohio had fallen to 45<sup>th</sup> nationally and was 11.2 percentage points below the national average.
- Similarly, Ohio has fallen from 24<sup>th</sup> nationally in 2002 in state K-12 revenue per pupil to 41<sup>st</sup> in 2023.
- Over the same timeframe, Ohio has fallen from 15<sup>th</sup> nationally in per pupil K-12 education spending to 20<sup>th</sup>.

# Ohio Property Tax Reappraisal Analysis

- Recent Ohio property reappraisal increases have been far outside historical norms.
- The **2023 reappraisal and update increase was 7.3 times as large as the prior reappraisal and update increase for the same counties in 2017**, while the 2024 increase was **4.6 times** as large as the increase in 2018 and the 2025 reappraisal increase was **2.8 times** as large as the increase in 2019.
- These historically large reappraisal increases have resulted in large increases in property taxes for many homeowners, despite the presence of HB 920 (passed in 1976) which was designed to limit such increases. Tax increases can occur due to:
  1. **Inside millage** (generally less than 10-15% of a typical homeowner's property tax bill)
  2. **A particular property increasing in value at a much higher than the average** in the property owner's community
  3. Living in a school district at the **20 mill floor**
- However, as the next 4 slides clearly indicate, these recent large increases in housing values are best viewed as a historically anomalous short-term issue and, as such, remedies to alleviate property tax burdens should consider that.

# Property Reappraisal Analysis 2025 Counties

Year	Class I Residential & Agricultural Reappraisal Increase	Class I Residential & Agricultural Total Valuation in Prior Year	Reappraisal Increase as Percentage of Prior Year Class I Value
2004	\$1.289 Billion	\$16.928 Billion	0.9%
2007	\$1.730 Billion	\$19.522 Billion	8.9%
2010	-\$0.204 Billion	\$21.929 Billion	-0.9%
2013	\$0.649 Billion	\$18.850 Billion	3.4%
2016	\$1.502 Billion	\$19.057 Billion	7.9%
2019	\$2.381 Billion	\$25.379 Billion	9.4%
2022	\$6.319 Billion	\$28.645 Billion	22.1%
2025	\$9.449 Billion	\$36.369 Billion	26.0%

Property Valuation data is from the Ohio Department of Taxation. Calculations by OEPI.

# Property Reappraisal Analysis 2024 Counties

Year	Class I Residential & Agricultural Reappraisal Increase	Class I Residential & Agricultural Total Valuation in Prior Year	Reappraisal Increase as Percentage of Prior Year Class I Value
2003	\$5.457 Billion	\$47.688 Billion	11.4%
2006	\$6.219 Billion	\$56.302 Billion	11.0%
2009	-\$3.823 Billion	\$64.864 Billion	-5.9%
2012	-\$4.545 Billion	\$61.410 Billion	-7.4%
2015	\$2.591 Billion	\$57.382 Billion	4.5%
2018	\$5.255 Billion	\$60.994 Billion	8.6%
2021	<b>\$10.237 Billion</b>	<b>\$67.917 Billion</b>	<b>15.1%</b>
2024	<b>\$24.390 Billion</b>	<b>\$80.785 Billion</b>	<b>30.2%</b>

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# Property Reappraisal Analysis 2023 Counties

Year	Class I Residential & Agricultural Reappraisal Increase	Class I Residential & Agricultural Total Valuation in Prior Year	Reappraisal Increase as Percentage of Prior Year Class I Value
2005	\$10.178 Billion	\$81.975 Billion	12.4%
2008	\$1.968 Billion	\$97.796 Billion	2.0%
2011	-\$5.301 Billion	\$100.788 Billion	-5.3%
2014	\$2.892 Billion	\$95.922 Billion	3.0%
2017	\$5.963 Billion	\$100.563 Billion	5.9%
2020	\$13.519 Billion	\$109.168 Billion	12.4%
2023	<b>\$44.058 Billion</b>	<b>\$127.095 Billion</b>	<b>34.7%</b>

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# Property Reappraisal Analysis 2003-2025

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Property Valuation data is from the Ohio Department of Taxation. Calculations by OEPI.

# 20 Mill Floor Discussion

- Ohio law does not allow a school district to have less than 20 mills of property taxation for K-12 operating purposes in place. This provision is commonly known as the “20 mill floor”.
- The previous slide shows that the number of districts at the 20 mill floor increased each year from 2017 through 2024.
- In 2023 OEPI calculated that 409 school districts (66.9% of all districts) were at the 20 mill floor for Class 1 residential and agricultural property. (Note that OEPI defines a district to be at the 20 mill floor if floor millage is less than 20.01 mills). This was the largest number of districts at the 20 mill floor as far back as my data goes.
- 2024 data indicates that 381 districts are now at the 20 Class 1 mill floor.
- A school district can be at the 20 mill floor for the following reasons:
  - 1) It only has 20 authorized operating mills in place (< 20 districts).
  - 2) It has more than 20 authorized operating mills, but HB 920 has worked over time to lower effective millage to 20 mills (i.e. at the 20 mill floor by “*natural causes*”)
  - 3) The district has emergency and/or substitute levies which do not count against the 20 mill floor but allow effective millage rates to be above 20 mills. *190 of the 381 districts at the 20 mill floor in 2024 have emergency or substitute millage in place.*
- ***Taxpayers in districts at the 20 mill floor will experience the “full” increase in their property taxes when their property values rise due to reappraisal because HB 920 is prevented from further lowering millage rates in response to the valuation increase.***

# Number of Districts at the 20 Mill Floor, 2002-2024

Year	# of Districts at Class 1 20 Mill Floor	# of Districts at Class 2 20 Mill Floor	# of Districts at Class 1 OR Class 2 Floor
2001	277	131	287
2002	278	124	293
2003	290	117	306
2004	298	129	310
2005	330	165	347
2006	311	150	326
2007	305	135	319
2008	299	128	331
2009	177	80	212
2010	166	66	187
2011	165	54	177
2012	<b>105</b>	<b>44</b>	<b>122</b>
2013	158	42	171
2014	215	45	223
2015	205	41	211
2016	235	56	241
2017	165	58	182
2018	168	59	186
2019	207	67	224
2020	249	69	272
2021	279	75	293
2022	<b>343</b>	<b>108</b>	<b>352</b>
2023	<b>409</b>	<b>172</b>	<b>420</b>
2024	<b>381</b>	<b>172</b>	<b>400</b>

Millage Rate data is from the Ohio Department of Taxation. 20 Mill Floor calculations by OEPI.  
 Floor considered to be < 20.01 mills.

# Ohio Property Tax Burden Shift

- OEPI analysis has shown that the share of school property taxes paid by homeowners and farmers has increased significantly over the last 30 years.
- In 1991 homeowners and farmers paid 47.5% of property taxes while businesses paid 52.5%.
- However, by 2011 the share of property taxes paid by homeowners and farmers had increased to 69.9% while the business share had fallen to 30.1%.
- These shares remain relatively the same now.
- The primary reason for the shift in tax burden is tax policy changes which eliminated one type of business tax entirely and significantly reduced (by over 2/3) another business tax. This impact is similar for non-school property taxes.
- A final contributing factor in the tax burden shift is the sharp escalation in Current Agricultural Use Values (CAUV) from 2005 to 2014. Despite changes to the CAUV formula in 2015 which initially reduced values, CAUV values have again increased in recent years.

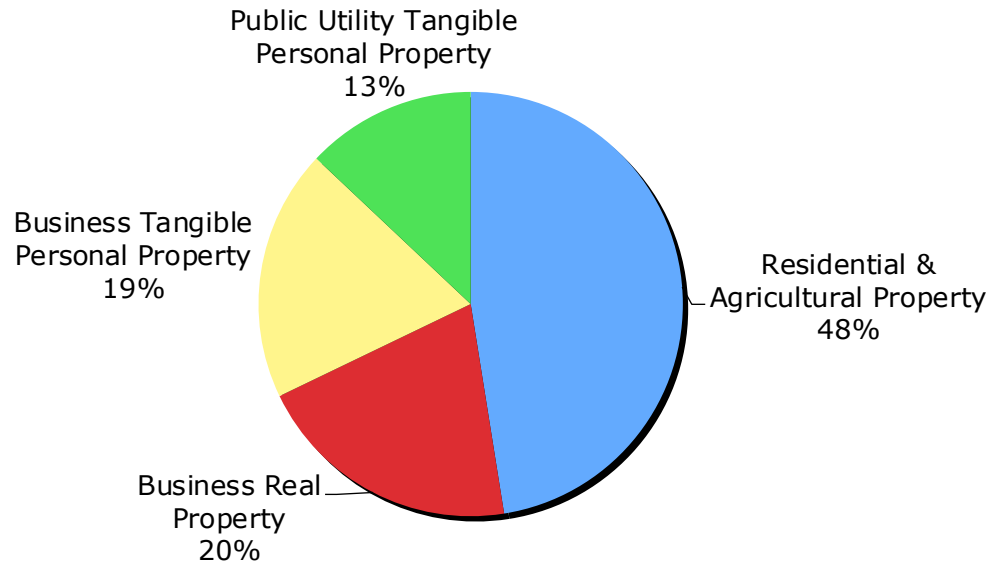
# Percent of Total School Property Taxes by Type of Property, 1975-2024

Type of Property	1975	1983	1991	1999	2007	2011	2015	2024
Class 1 Real % Taxes	<b>46.1%</b>	47.1%	<b>47.5%</b>	52.4%	65.0%	69.9%	69.0%	<b>67.9%</b>
Class 2 Real % Taxes	18.8%	18.6%	20.4%	20.3%	22.3%	24.3%	23.7%	20.7%
Total TPP % Taxes	35.1%	34.4%	32.1%	27.3%	12.7%	5.7%	7.3%	11.4%
Business TPP % Taxes	23.2%	22.3%	19.2%	17.7%	8.0%	0.0%	0.0%	0.0
PU TPP % Taxes	11.9%	12.0%	13.0%	9.6%	4.7%	5.7%	7.3%	11.4%
Total Business Property % Taxes	<b>53.9%</b>	52.9%	<b>52.5%</b>	47.6%	35.0%	30.1%	31.0%	<b>32.1%</b>

Data from Ohio Department of Taxation. Calculations made by OEPI. See OEPI Ohio Property Tax Trends Report

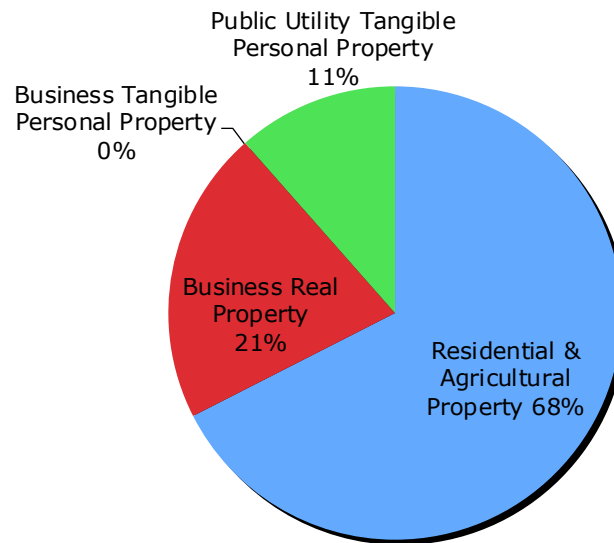
# Percentage of 1991 School Taxes Paid by Class of Property

**Figure 1: Percentage of 1991 School Taxes Paid by Class of Property**



# Percentage of 2024 School Taxes Paid by Class of Property

Figure 2: Percentage of 2024 School Taxes Paid by Class of Property



# CAUV Average Value per Acre, Tax Years 2005-2025

Tax Year	Avg. CAUV Value Per Acre	% Change	Tax Year	Avg. CAUV Value Per Acre	% Change
TY05	\$123	--	TY16	\$1,310	-5.6%
TY06	\$177	43.9%	TY17	\$1,153	-12.0%
TY07	\$181	2.3%	TY18	\$1,015	-12.0%
TY08	\$249	37.6%	TY19	\$876	-13.7%
TY09	\$459	84.3%	TY20	\$668	-23.7%
TY10	\$505	10.0%	TY21	\$759	13.6%
TY11	\$700	38.6%	TY22	\$999	31.6%
TY12	\$719	2.7%	TY23	<b>\$1,443</b>	44.4%
TY13	\$1205	67.6%	TY24	<b>\$1,616</b>	12.0%
TY14	<b>\$1668</b>	38.4%	TY25	<b>\$1,448</b>	-10.4%
TY15	\$1,388	-16.8%			

Source: Ohio Department of Taxation. Division of Tax Equalization Annual CAUV Calculation.

## II: Overview of Property Tax Policy Proposals to Address Increasing Property Taxes in Ohio

# HB 186: 20 Mill Floor Inflationary Cap

- **Version 1 Spring 2025:** Inflationary Cap on prospective basis (effective with reappraisals in 2025 and later) with partial state aid offset (cost roughly \$40 million) to reflect reduced local revenue realized from imposition of Cap.
- **Version 2 June 2025:** Inflationary Cap on prospective basis with state aid offset provision removed.
- **Version 3 September 2025:** modified to retroactively apply the inflationary cap to school districts who went through reappraisal or update in 2023 or 2024. Property taxpayers in these districts would be issued a credit which would apply to their 2025 property tax bills (payable in calendar year 2026) as if the inflationary cap had been enacted in either 2023 or 2024. Districts and taxpayers in counties going through reappraisal or update in 2025 would be impacted on a prospective basis with property tax increases limited to inflation as the bill originally intended.
- LSC estimates showed that the cost of the retrospective application of HB 186 to the 2023 and 2024 reappraisal districts would be over \$300 million annually.
- **Version 4 October 2025:** An amended version of HB 186 was passed by both the House and Senate which provided **\$463 million in funding for traditional districts and JVSs to hold harmless all 2023 and 2024 reappraisal/update districts against 2024 property tax revenue until their next reappraisal or update.** 2023 reappraisal districts held harmless in Tax Year 2025, and 2024 reappraisal districts held harmless in both TY25 and TY26.
- Note some districts are forecast to experience a reduction (total of roughly \$50 million) in property tax revenue compared to TY24 at their next reappraisal.

# HB 186: Eliminate 10% Rollback and Increase 2.5% Owner-Occupied Credit

- The 10% rollback on residential property would be phased out by 2.5% per year over 4 years beginning in 2026. The 10% rollback would remain in place on agricultural property.
- The 2.5% homestead rollback (aka “owner-occupied credit” would be increased to 5.7% in 2026, 8.92% in 2027, 12.15% in 2028 and 15.38% in 2029.
- Because the 10% rollback applies to all residential properties it provides a tax benefit to property investors, Airbnb owners, owners of 2<sup>nd</sup> homes, and other properties which are not owner-occupied.
- The savings from eliminating the 10% rollback are then used to increase the owner-occupied credit to 15.38%, thereby providing a larger tax break to those who live in their primary residences while being revenue neutral from the state’s perspective.
- Unlike the inflationary cap in 20 mill floor districts, this change would benefit all qualifying homeowners.

# HB 129: Include Emergency & Substitute Levies in 20 Mill Floor Calculation and Restrict their Renewal

- HB 96 included a provision that emergency and substitute levies, along with incremental growth levies, conversion levies, and the property tax portion of combined income tax and property tax levies be included in the calculation of the 20 mill floor (and 2 mill floor for JVSDs). Governor DeWine vetoed this provision, and it was not overridden by the legislature, but this provision was included in HB 129 passed in November.
- This provision would take effect beginning with taxes paid in 2026 and would take effect as each district goes through its next reappraisal or triennial update. For districts in multiple counties this means whenever the first county goes through reappraisal or update.
- The FY26-27 budget also called for the elimination of emergency and substitute fixed sum levies. Districts would need to place a new current expense levy on the ballot to take the place of an expiring emergency or substitute levy. However, these levies would be considered to be “new” levies and would raise taxes on residents by not being eligible for the 10% rollback and 2.5% owner occupied credit. The legislature overrode the Governor’s veto of this provision.
- **HB 129 would allow for ongoing 5 year renewals of an expiring emergency or substitute levy as a “fixed sum” levy. These fixed sum levies would be eligible for the rollbacks.**
- **Substitute levies would be renewed at whatever \$ amount was generated at the time of renewal with no growth from new construction.**

# Example of Including Emergency and Substitute Levies in the 20 Mill Floor Calculation

Millage Type	2025	2026 Current Law 10% Reappraisal Increase	2026 20 Mill Floor Change
Inside Mills	4.0	4.0	4.0
Effective Voted Mills	16.0	16.0	<b>14.4</b>
Emergency Mills	5.0	4.5	4.5
<b>Total Operating Millage</b>	<b>25.0</b>	<b>24.5</b>	<b>22.9</b>

- The table above provide a simple example which shows how the inclusion of an emergency levy in the 20 mill floor calculation would lower tax revenues.
- Currently the district has 25 effective Class 1 operating mills but is at the 20 mill floor because 5 of those mills are from an emergency levy.
- Under current law, if the district experiences a 10% increase in Class 1 property values due to reappraisal (and there is no new construction) the emergency levy will be reduced to 4.5 mills because it cannot raise any more than the fixed sum of revenue currently raised at 5 mills.
- However, under current law, the district is at the 20 mill floor, so inside millage and effective class 1 voted mills remain at 4 and 16 (a total of 20), leaving their effective millage at 24.5 mills.
- Under the 20 Mill floor definition change, however, the current 16 voted mills will be reduced to 14.4 because the district is now above the 20 mill floor due to the 5 emergency mills counting. This the district's millage is reduced to 22.9 mills, which is how the district loses future tax revenue.

# HB 335: Apply Inflationary Cap to Inside Millage after Reappraisal or Update

- Under HB 335 County Budget Commissions (County Auditor, County Treasurer and County Prosecutor) are required to limit the growth in tax revenue from inside millage to inflation after property reappraisal or update.
- The provision applies to all jurisdiction with inside millage, and the reduction would occur by lowering the millage rate of the inside mills for each jurisdiction.
- The millage rate reductions would only occur in a reappraisal or update year, and tax revenue would be allowed to grow due to new construction in addition to inflation (as measured by the GDP deflator).
- The inside millage inflationary cap would first take effect in Tax Year 2026.
- Because inside millage will be reduced this will have implications for the calculation for the 20 mill floor.

# Comparison of Property Tax Proposals: 20 Mill Floor District with 20% Reappraisal Increase & 10% Inflation

Millage Type	2025	2026 Current Law 20% Reappraisal Increase	HB 186 20 Mill Floor Inflationary Cap (10%)	HB 335 Inside Millage Inflation Cap + HB 186	HB 129 20 Mill Floor Change (HB 920)	HB 335 + HB 129 20 Mill Floor Change
Inside Mills	4	4	4	<b>3.67</b>	4	<b>3.67</b>
Effective Voted Mills	16	16	<b>14.67</b>	<b>14.67</b>	<b>13.33</b>	<b>13.33</b>
Emergency Mills	5	<b>4.17</b>	<b>4.17</b>	<b>4.17</b>	<b>4.17</b>	<b>4.17</b>
Total Operating Mills	<b>25</b>	<b>24.17</b>	<b>22.84</b>	<b>22.51</b>	<b>21.5</b>	<b>21.17</b>
Tax Revenue	<b>\$250,000</b>	<b>\$290,000</b>	<b>\$274,000</b>	<b>\$270,000</b>	<b>\$258,000</b>	<b>\$254,000</b>
% Increase		<b>16.0%</b>	<b>9.6%</b>	<b>8.0%</b>	<b>3.2%</b>	<b>1.6%</b>

Note: These calculations are by OEPI and are for illustrative purposes only. Official calculations will be made by the Ohio Department of Taxation and local County Auditors.

# Comparison of Property Tax Proposals: 20 Mill Floor District with 20% Reappraisal Increase & 10% Inflation

- The table on the preceding slide compares the outcomes in a school district at the 20 mill floor under various property tax reform scenarios. The table assumes a 20% reappraisal increase, no new construction, and 10% inflation over the preceding 3 years.
- In 2025 the district has 25 effective mills (with 5 emergency mills and 4 inside mills) and raises \$250,000 in tax revenue.
- Under current law, in 2026 the district would experience an increase in tax revenue of 16% to \$290,000.
- If the HB 186 inflationary cap were in place the 16 voted mills would effectively be reduced (through a tax credit) and the revenue increase would only be 9.6% to \$274,000.
- If the HB 335 inside millage inflation cap was also in place, then the revenue increase would only be 8.0% (\$270,000).
- If the HB 129 change in the definition of the 20 mill floor were implemented, then the district comes off the floor, HB 920 applies, and the growth in revenue is only 3.2% (due to inside millage) and tax revenue is \$258,000.
- In the final column, inside millage growth is limited to inflation and revenue only increases by 1.6% to \$254,000.

# HB 309: County Budget Commission Authority

- The FY26-27 budget included a provision which allows “county budget commissions (CBCs) to reduce millage on any voter-approved tax levy aside from a debt levy if the commission finds it reasonably prudent to avoid unnecessary, excessive or unneeded property tax collections.” This provision applies to voted levies by all jurisdictions, however school district millage cannot be reduced to take a district below the 20 mill floor unless so requested by the district. Governor DeWine vetoed the provision.
- The Governor’s Property Tax Working Group recommended modifications to this provision which provided definitions of what “unnecessary” and “excessive” mean and also recommended limiting the CBC’s reviews to new levies after the first 5 years and renewal levies after the first 2 years.
- HB 309 made the changes to the definition language recommended by the Governor’s Working Group, however the only limitation made to the CBC’s ability to review levies was that no revision could be made until a levy was in place for 1 year. Millage reductions can only be 1 year at a time.
- This provision remains problematic in several ways. It is likely to be applied unevenly across counties and will modify millage levels approved by a majority of voters with the CBC’s (supposedly better) judgment.

# Other Issues

## **Piggyback Property Tax Exemptions**

- **October 31<sup>st</sup> 2025 was the deadline for counties to enact the piggyback exemptions** of the homestead exemption and the 2.5% owner-occupied credit.
- If enacted, the piggyback would double the existing exemptions and not be reimbursed by the state, resulting in a lower tax bill for homeowners and a loss in revenue for local governments.
- According to the most current information I could find (which may not be complete) only 9 counties have enacted a piggyback on one of both of the exemptions.

## **Carryover Cash Balance Cap**

- The cash balance cap of 40% included in the FY26-27 budget was vetoed by Gov. DeWine and not overridden by either the House or the Senate.
- The Governor's Property Tax Working Group recommended a 100% cap.
- **While there appears to be little legislative appetite to return to this issue, they do have until Dec. 31<sup>st</sup> 2026 to override the veto and could also introduce stand alone legislation at any point.**

# Property Tax Circuit Breaker and/or Expand Homestead Exemption

- Expanding the existing homestead exemption is the simplest and most direct route for the legislature to take to provide tax relief to those that are struggling most to pay their property taxes.
- SB 271 (Blessing 2024) featured a “circuit breaker” modeled after Michigan’s which targeted property tax relief to households (both homeowners and renters) with incomes at or below \$60,000 and whose property taxes were more than 5% of their income. At least 14 other states currently have property tax circuit breakers designed in this manner. The estimated cost was \$820 million annually - \$520 million for homeowners and \$300 million for renters
- The Ohio legislature’s persistent and ongoing resistance to implementing either of these approaches has been baffling. One legislator recently claimed that expanding the homestead exemption “would be too expensive”. That does beg the question, “compared to what”?
- For the last 2 budgets the Ohio legislature has consistently chosen to flatten the state’s income tax, thereby lowering taxes on the state’s wealthiest residents, as opposed to using state revenue to provide relief to those whose property taxes have spiked in recent years.
- **The state income tax reductions made in the FY24-25 budget cost at least \$1.3 billion annually, and LSC estimates that the additional cost of the final steps will be over \$1.1 billion by FY27. It is hard not to think that a portion of this foregone revenue would have been better spent on a property tax relief.**

# Constitutional Amendment to Repeal the Property Tax (and HB 420)

- Ohio's local real property tax generates \$22.6 billion in revenue annually – nearly as much as the state sales tax and income tax combined.
- Repeal of the property tax would be devastating not just to public schools, but to services for developmental disabilities, alcohol, drug addiction & mental health, senior services, children's services, police & fire protection, road maintenance, ambulance and EMS, and many other essential services provided at the local level in Ohio.
- Spokespersons for the initiative have repeatedly stated that they consider the property taxes changes made by the legislature in November 2025 to be insufficient and have no intention of halting their collection of the signatures necessary to appear on the ballot in November 2026.
- The Ohio legislature fueled this fire by failing to act for 3 years and refusing to enhance current property tax relief programs, instead choosing to cut the state income tax for the wealthiest Ohioans by roughly \$2.5 billion.
- **HB 420 – Elimination of continuing levies (among other things)**