Your Fairfield County Auditor's Office:

JUST THE FACTS

FAIRFIELD COUNTY · OHIO AUDITOR

Ohio Property Tax Reform

What Changed • Why It Matters • When You'll See It

School Tax Relief (20-Mill Floor)

Inflation Cap of School Tax Growth (House Bill 186)

- Revenue growth caused by the **20-mill floor** is now limited by inflation

Updated 20-Mill Floor Calculation (House Bill 129)

- Emergency, substitute, and incremental levies will be included in the calculation
- Helps slow school tax increases and move districts off the floor over time
  *A school district is **on the 20-mill floor** when state law requires it to collect at least 20 mills in property taxes—causing automatic tax increases even without new voter approval—and **moving off the floor** means the district will not have the forced increases, allowing tax growth to slow and rely more on voter-approved levies.*

Effective Date: 20-Mill Floor Changes

(House Bill 186)

- The **inflation cap on revenue growth caused by the 20-mill floor (HB 186) applies beginning in Tax Year 2025.**
- These changes will be **reflected in 2026, with credits on the second half tax bill.**

(House Bill 129)

- The updated calculation of the 20-mill floor that includes emergency, substitute, and incremental levies (HB 129) also applies upon guidance from the Department of Taxation, likely no sooner than 2027, as it is tied to revaluation years. **For Fairfield County, the next update is either in 2028 or 2029, based on guidance to come from the Department of Taxation.**

What this means:

- School districts subject to the 20-mill floor will see slower automatic tax growth starting with TY 2025.
- Most homeowners should notice credits with their 2026 second half tax bills.
- The exact impact can vary by district depending on levy structure and valuation changes.

Important clarification:

- These reforms do not reduce voter-approved levies.
- They limit automatic growth that previously occurred without a vote.

CONTACT US!
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