County Auditors' Association of Ohio

County Commissioners Association of Ohio

County Treasurers Association of Ohio

Now is the time to act to address the property tax crisis facing many Ohioans:

1. **Expand the Homestead Program**
   Current law exempts taxes on the first $26,200 of property valuation for individuals 65 or older or permanently disabled who have an Ohio Adjusted Gross Income of $36,100 or less. CAAO, CCAO and CTAO propose increasing both the valuation that would be exempt from property taxes and the income threshold so that more individuals can qualify for the program. This will allow some of our most vulnerable Ohioans to stay in their homes.

2. **Eliminate the Non-Business Credit and Expand the Owner Occupancy Credit**
   The State of Ohio pays a portion of qualifying property tax levies on behalf of residential and agricultural property owners, providing a 10% credit. The Non-Business Credit provides a 10% credit to all property owners with residential or agricultural properties, and the Owner Occupancy Credit provides a 2.5% credit to properties that are both owned and occupied as the individual's primary residence. CAAO, CCAO, and CTAO propose eliminating the Non-Business Credit as it often benefits for-profit owners, while expanding the Owner Occupancy Credit to a meaningful credit that would provide real tax relief to those homes that are owner-occupied.

3. **Limit the Growth in Revenue Received by School Districts Due to Reappraisal Changes**
   Under Ohio law, school levies are subject to a floor that will not allow the tax rate to be adjusted downward when reappraisal increases occur. CAAO, CCAO, and CTAO propose eliminating this hard cap on rate reductions and, instead, limiting growth on certain school levies to an inflationary index, containing revenue growth for districts operating at the 20-mill floor. As a result of this most recent valuation increase, many of the school districts operating at the floor received revenue increases in excess of 20%.

4. **Create a Menu of Targeted Relief**
   Create tax relief programs aimed to protect low to moderate income residents. These programs could include tax deferrals, income tax credits, or abatements based on a long-term resident's inability to pay the ever-increasing tax burden.

CAAO, CCAO, and CTAO acknowledge that there is not a single solution to solve the property tax issues we are facing, and even all of our proposed solutions don't address all of the issues. However, implementing the proposed solutions above would lessen the burden for millions of Ohioans.



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