



June 8, 2021

Dear Members of the Ohio General Assembly and Gov. DeWine,

The past year has illustrated how critical housing security is for all Ohioans. Unfortunately, an amendment included in the substitute version of the biennial budget (HB 110) would exacerbate Ohio's affordable housing shortage by undermining the economic viability of affordable housing developments. This amendment would effectively increase property tax liability on many types of federally assisted housing developments without regard to the fact that these projects generate less rental income, and often cost more to operate, than market-rate housing projects.

The Ohio Supreme Court has a long history of ruling that property taxes on subsidized housing should be based on the income that is actually received – not market-rate rent that could be theoretically collected if there were no rent restrictions in place.

This proposal, which is similar to legislation introduced in the 133rd General Assembly (SB 36), would warp Ohio's property tax valuation system in an inequitable manner, and apply that inequitable method against only one type of property – properties that are designed to house our poorest citizens.

The Senate Ways & Means Chairman asked interested parties to collaborate on a solution that would ensure federally assisted housing could remain viable, while satisfying county auditors' need for the time and information necessary to accurately assess these properties. A working group has made significant progress toward developing a proposal and has started implementing a pilot program that gives county auditors a clear method for valuing affordable housing properties. This controversial budget amendment has not been fully vetted in the Senate and not at all in the House; enacting it now would preempt the working group's consensus solution.

Maintaining property taxes at fair and reasonable levels is the only way for these affordable housing developments to remain economically viable while providing social service resources to low-income residents facing a variety of challenges. Destabilizing the property tax system in a way that undercuts these properties will force many operators to shut down, meaning fewer affordable housing options for low-income seniors, Ohioans with disabilities, and low-wage single parents trying to provide a better life for their children.

We, the undersigned organizations and companies, stand united in opposition to this budget amendment because it would hinder efforts to end homelessness and expand access to safe, decent, affordable housing at a time when so many Ohioans are struggling to keep a roof over their heads.

Sincerely,

Statewide Organizations

1. Ohio Housing Council
2. Coalition on Homelessness and Housing in Ohio
3. Advocates for Ohio's Future
4. Children's Defense Fund-Ohio
5. Finance Fund
6. Greater Ohio Policy Center
7. Habitat for Humanity of Ohio
8. Huntington National Bank
9. Leading Age Ohio
10. NeighborWorks Collaborative of Ohio
11. Ohio Association of Area Agencies on Aging (o4a)
12. Ohio Association of Community Action Agencies
13. Ohio Association of Foodbanks
14. Ohio Bankers League
15. Ohio Capital Corporation for Housing
16. Ohio Council of Churches
17. Ohio CDC Association
18. Ohio Domestic Violence Network
19. Ohio Housing Authorities Conference
20. Ohio Partners for Affordable Energy
21. Ohio Poverty Law Center
22. Ohio REALTORS
23. Ohio Recovery Housing
24. PNC Bank
25. Policy Matters Ohio
26. The Ohio Council of Behavioral Health & Family Services Providers
27. UHCAN Ohio

Local Organizations and Companies

28. A.M. Rodriguez Associates, Inc., Akron
29. ACCESS, Inc., Akron
30. ACEnet, Athens
31. Affordable Housing Advisors, LLC, Westerville
32. Affordable Housing Alliance of Central Ohio, Columbus
33. Affordable Housing Trust for Columbus and Franklin County
34. Akron Leadership Foundation

35. Akron Metropolitan Housing Authority, Akron
36. Alliance for Children & Families, Inc., Alliance
37. American Community Developers, Inc., Detroit
38. ARCS of Warren County, Lebanon
39. At Home by High, Columbus
40. Athens-Hocking-Vinton ADAMH Board
41. Beacon 360 Management Inc., Columbus
42. Bellwether Enterprise, Cleveland
43. Buckeye Community Hope Foundation, Columbus
44. Building Industry Association of Central Ohio
45. Butler Metro Housing Authority, Hamilton
46. C.L.E.A.N., Canton
47. Catholic Charities Diocese of Toledo
48. CHN Housing Partners, Cleveland
49. CityWide Development Corporation, Dayton
50. Cleveland Neighborhood Progress
51. Clintonville-Beechwood Community Resources Center, Columbus
52. Columbus Coalition for the Homeless
53. Columbus Early Learning Centers
54. Columbus Empowerment Corp.
55. Columbus Works, Inc.
56. Communities In Schools of Ohio, Columbus
57. Community Action Commission of Fayette County, Inc.
58. Community Development for All People, Columbus
59. Community Housing Network, Columbus
60. Community Shelter Board, Columbus
61. Corporation for Ohio Appalachian Development, Athens
62. County Corp, Dayton
63. Dayspring Christian Community Development Corporation, Columbus

64. Downing Community Advisors, Beavercreek
65. Dublin Capital Group
66. East Akron Neighborhood Development Corporation
67. EDEN Inc., Cleveland
68. Enterprise Community Partners, Cleveland
69. Equitas Health, Columbus
70. Erie Metropolitan Housing Authority, Sandusky
71. Esther's House of Healing, Columbus
72. Fair Housing Resource Center, Inc., Painesville
73. Fairfax Renaissance Development Corporation, Cleveland
74. Fairfield Homes, Inc., Granville
75. Famicos Foundation, Cleveland
76. Family Promise of Delaware County
77. Findlay Hope House for the Homeless
78. First English Lutheran Church, Columbus
79. Forbes House, Painesville
80. Franklin County Auditor's Office
81. Franklin Foundation, Columbus
82. Franklinton Cycleworks, Columbus
83. Franklinton Development Association, Columbus
84. Franklinton Farms, Columbus
85. Freshwater Future, Petoskey
86. Graphic Village, Cincinnati
87. Grovedale Consulting, Cincinnati
88. Habitat for Humanity-MidOhio, Columbus
89. Haven of Portage County, Ravenna
90. Heart of Ohio Homeless Shelter, Marion
91. HFLA of Northeast Ohio, Beachwood
92. Home Builders Association of Dayton
93. Home is the Foundation, Eaton
94. Homefull, Dayton
95. Homeless Families Foundation, Columbus
96. Homeport, Columbus
97. Hooker DeJong, Inc., Muskegon
98. Housing Solutions of Greene County, Xenia
99. Huckleberry House, Inc., Columbus
100. Humility of Mary Housing, Cuyahoga Falls
101. IMPACT Community Action, Columbus
102. Inclusive Housing Resources, Sharonville
103. Interfaith Hospitality Network of Greater Cincinnati
104. Interfaith Hospitality Network of Springfield
105. Jarret Consulting Services, Toledo
106. JEM Designs, Beavercreek
107. Joseph's Home, Cleveland
108. JRAB, Cincinnati
109. KAGC, Liberty Twp.
110. Kaleidoscope Youth Center, Columbus
111. Kindway, Westerville
112. Kings Local Food Pantry, South Lebanon
113. Kno-Ho-Co-Ashland Community Action Commission, Coshocton
114. LakewoodAlive, Lakewood
115. LEADS Community Action, Newark
116. Licking County Coalition for the Homeless, Newark
117. Lowenstein Development, LLC, Columbus
118. Lucas County Land Bank, Toledo
119. Lument, Columbus
120. Lutheran Metropolitan Ministry, Cleveland
121. Lutheran Social Services of Central Ohio, Worthington
122. Make A Day Foundation, Columbus
123. Manning & Associates CPAs, LLC, Dayton
124. Maumee Valley Habitat for Humanity
125. Metropolitan Area Religious Coalition of Cincinnati
126. Miami Valley Community Action Partnership, Dayton

127. Millennia Housing Development, Cleveland
128. MiraCit Development Corporation, Inc., Columbus
129. Montu Agency LLC, Cleveland
130. Muslim Family Services of Ohio, Columbus
131. MVAH Partners, West Chester
132. My Sister's Place, Athens
133. National Affordable Housing Trust, Columbus
134. National Church Residences, Columbus
135. Neighborhood Development Services, Inc., Ravenna
136. Neighborhood Housing Partnership of Greater Springfield
137. Neighborhood Housing Services of Hamilton, Inc.
138. Neighborhood Properties, Inc., Toledo
139. NeighborWorks Toledo Region
140. Northeast Ohio Coalition for the Homeless, Cleveland
141. Northwest Ohio Realtors, Maumee
142. Oberer Companies, Miamisburg
143. OneEighty, Inc., Wooster
144. Over-the-Rhine Community Housing, Cincinnati
145. Parsons Avenue Redevelopment Corporation, Columbus
146. PIRHL, Cleveland
147. Preservation of Affordable Housing, Boston
148. PrimaryOne Health, Columbus
149. Randall B. Shorr, Attorney at Law, Cleveland
150. Regionomics, Lockbourne
151. RESULTS Columbus
152. Ruscilli Construction Co. Inc., Dublin
153. Seeds of Caring, Columbus
154. Seven Hills Neighborhood Houses, Cincinnati
155. Siemer Institute, Columbus
156. Sisters of Charity Foundation of Cleveland
157. Sisters of the Humility of Mary, Westlake
158. Slavic Village Development, Cleveland
159. Southern Perry Incubation Center for Entrepreneurs, New Straitsville
160. St. Mary Development Corp., Dayton
161. St. Paul's Community Center, Toledo
162. Strategic Opportunities, Bexley
163. Strategies to End Homelessness, Cincinnati
164. Summit Community Development Corp., Inc., Shaker Heights
165. Sunset Development, Columbus
166. Tangram Flex, Inc., Dayton
167. Testa Companies, Cuyahoga Falls
168. The Ability Center of Greater Toledo
169. The Center for Disability Empowerment, Columbus
170. The Center for Healthy Families, Columbus
171. The Community Builders, Columbus
172. The Fair Housing Center, Toledo
173. The Law Office of Rachel K. Robinson, LLC, Columbus
174. The Main Place, Inc., Newark
175. The Model Group, Cincinnati
176. The P.E.E.R. Center, Columbus
177. Tidwell Group, Columbus
178. Toledo Lucas County Homelessness Board
179. Tom Albanese Consulting, LLC, Columbus
180. Torrey Hill Apartments, Toledo
181. Tri-County Independent Living Center, Akron
182. United Way of Greater Cincinnati
183. United Way of Greater Toledo
184. Ursuline Sisters of Cleveland
185. Vacant and Abandoned Property Action Council, Cleveland
186. Vineyard Columbus Church, Westerville
187. Vistula Management Co., Toledo
188. Vogt Strategic Insights, Columbus
189. Wallick Communities, New Albany

190. Wayne Metropolitan Housing Authority, Wooster
191. Western Reserve Independent Living Center, Warren
192. Wild River Realty, Inc.
193. Woda Cooper Companies, Inc., Columbus
194. Youngstown Neighborhood Development Corporation
195. YWCA Columbus
196. YWCA Hamilton
197. Zanesville Housing Development Corporation