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Ohio Municipal League Issues Property Tax Reform Priorities *League seeks to protect residents and local services*

[COLUMBUS, Ohio, Oct. 10, 2025] – The Ohio Municipal League (OML) Board of Trustees has approved a set of property tax reform recommendations designed to balance tax relief for vulnerable residents with the need to preserve essential local services and municipal fiscal stability.

The league's action follows a surge of legislative activity and policy reviews surrounding Ohio's property tax system, including the work of the Joint Committee on Property Tax Review and Reform and Gov. Mike DeWine's Property Tax Working Group. OML's recommendations aim to ensure reforms are fair, transparent and sustainable for both residents and the communities that serve them. They are based on the league's core advocacy principles.

"Cities and villages cannot cut police, fire and street maintenance every time the Legislature decides to tinker with municipal revenue streams," OML Executive Director Kent Scarrett said. "Our members recognize the need for targeted property tax relief, but we cannot allow state-level changes to destabilize the very local services Ohioans depend on. Reform must protect taxpayers and preserve the public safety net and other critical services at the same time."

The priorities align with those of other local government associations and include:

Expand the Homestead Exemption Program so Vulnerable Residents Can Stay in Their Homes – Increase both the exempt valuation (currently the first \$26,200 of taxable value) and the income threshold (\$36,100 or less AGI) so more low-income seniors and disabled Ohioans qualify.

Eliminate the Non-Business Credit and Expand the Owner Occupancy Credit to Provide Relief to Homeowners Living in Their Homes – End the 10% non-business credit and expand the Owner Occupancy Credit beyond its current 2.5%.

Limit School District Revenue Growth from Reappraisals (20-Mill Floor Fix) to Prevent Revenue Jumps and Reduce Pressure on Property Owners – Under current law, millage cannot roll back below a "floor," resulting in major revenue spikes when property values rise. OML supports proposals to tie levy growth to inflation instead.

Create a Menu of Targeted Relief Options to Avoid One-size-fits-all Caps and Freezes

– Develop flexible, income-sensitive relief for low- to moderate-income residents, such as property tax deferrals and long-term resident, abatements for long-term residents facing rising taxes.

OML's recommendations reflect the League's core advocacy principles:

- **Preserve Home Rule Authority** – Protect municipalities' constitutional right to manage their own fiscal affairs.
- **Protect Municipal Revenue Stability** – Maintain property tax as a reliable funding source for essential services.
- **Oppose Unfunded Mandates** – Avoid state-imposed reforms that cut local revenues or increase responsibilities without financial backfill.
- **Ensure State Backfills** – Require the state to reimburse local governments for any state-driven tax relief that reduces municipal revenue.
- **Maintain Local Control & Flexibility** – Defend voter and council authority over local levies and oppose legislation that would centralize control at the state level.
- **Advance Equity & Fairness** – Target assistance where it is most needed, rather than enacting blanket freezes that favor wealthier property owners.
- **Promote Transparency** – Simplify levy language and reduce taxpayer confusion.

OML stands ready to work with lawmakers, the administration and other stakeholders to identify meaningful, data-driven solutions that maintain local fiscal stability while enhancing equity and taxpayer understanding.

“Ohio's cities and villages are on the front lines of service delivery,” Scarrett said. “We are open to thoughtful reform, but we must reject any approach that weakens local control or erodes the stable revenues that keep our communities safe and strong.”

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The Ohio Municipal League (OML) serves as the primary connection point between municipal and state government in Ohio, representing the interests of cities and villages to state lawmakers and the governor's administration. OML effectively advocates for its member municipalities, inspires and informs on best practices, and works alongside government, business, non-profit, and educational leaders – all of whom are important partners in creating stronger Ohio communities.