

# Ohio lawmakers unveil a long list of ideas for property-tax relief in 2025. But which, if any, will pass?

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COLUMBUS, Ohio—After months of effort, a legislative study committee has given lawmakers a list of options to help a major problem for Ohio homeowners: how to afford and restrain hikes in their local property taxes as their home values jump.

The question now, however, is what – if anything – will be done to address the property-tax problem by state lawmakers, who agree it's a top priority but remain split on what they should do about it.

As taxable home values have risen significantly in many areas of Ohio and the nation in recent years -- thanks to inflation and other factors -- so have concerns about the resulting increase on their owners' property taxes going forward.

While [Ohio law already limits](#) how much property taxes will increase as a result, and the effect on each homeowner's tax bill can vary significantly, state lawmakers have been increasingly deluged with calls from worried constituents pleading for help.

However, lawmakers ended their 2023-2024 session last month [without passing any substantial relief measures](#).

The Joint Committee on Property Tax Review and Reform, after collecting testimony from dozens of people and organizations during four months of hearings, on Thursday released a list of 21 recommendations.

However, the committee's recommendations don't advocate a particular way for lawmakers to address the issue of property taxes, which mostly fund local schools as well as other local public amenities such as roads, parks, libraries. Many of the recommendations only state that lawmakers "should consider" them. The report also makes clear that the list of recommendations "should not be considered as a comprehensive package" and that "some proposals may contradict others."

Rather, committee members said, their recommendations are just a collection of all the various proposals put forward by lawmakers and others to tackle the issue, including both sweeping changes and more limited reforms.

In general, each the recommendations falls in one of four broad categories:

Expanding existing tax exemptions, limiting local officials' ability to raise or create new taxes, allowing locals to make changes to alleviate homeowners' tax burden, and increasing transparency

They include:

- Expanding Ohio's existing homestead exemption, which allows lower-income elderly and disabled homeowners to reduce their property taxes. (The committee didn't specify exactly what such an expansion should look like, though last month [the Senate passed a bill](#) to more than double the annual income eligibility limit, temporarily, to \$75,000, as well as increase the amount of the exemption, which varies based on income level).
- Allowing counties, for a three-year period, to base property valuations on a three-year average, rather than basing valuations on calculating the property's "true value," so that the taxable value of a property wouldn't jump as high immediately after a new assessment.
- Lower the starting figure for local auditors when they calculate the market value of homes during mass appraisals, as (for example) [Summit County did in 2017](#).
- Authorizing a state income-tax credit or rebate for homeowners and renters whose property taxes (or rent from property taxes) exceed a certain percentage of their income. This so-called property tax "circuit breaker" would only be offered to lower-income Ohioans, with eligibility limits based on their annual household income and median home value.

State Sen. Lou Blessing, a Cincinnati Republican and one of the study committee's co-chairs, [unsuccessfully proposed such legislation last year.](#)

- Adopting a property tax deferral program for homeowners
- Increasing the number of public meetings that local officials must hold before approving a new property tax levy
- Simplifying the process of levying and collecting property taxes, as well as finding ways to make it easier for all Ohioans to understand – such as describing property-tax increases on the ballot in terms of dollars instead of “mills,” streamlining the timing of property tax reevaluations, and ensuring tax billing notices have a breakdown of all taxes charged.
- Mitigate property-tax increases in the 68% of Ohio school districts that have emergency or substitute tax levies in place.
- Eliminating replacement tax levies
- Reducing the maximum length and renewal options for emergency, substitute, and continuous tax levies, and preventing tax money collected from emergency and substitute tax levies from being used for non-emergency purposes.

Collecting and listing these proposals is meant to help educate and guide lawmakers this session about property taxes -- which state Rep. Bill Roemer, a Richfield Republican and the other co-chair of the study committee, called “the most complicated tax in Ohio.”

However, the committee's non-prescriptive approach also reflects how divided the Ohio General Assembly is on the issue, according to Blessing.

Specifically, lawmakers have “two competing philosophies” when it comes to property tax relief, Blessing said in an interview.

One side -- which includes most Republican lawmakers, who hold supermajorities in both the Ohio House and Senate -- believe that any property-tax relief should be offered equally across the board, to poor and rich Ohioans alike. "In other words, if somebody's getting a 10% property tax break on their \$200,000 home, that same 10% should apply to somebody living in a \$2 million home," Blessing explained. This camp also generally believes that the reduction in tax revenue from property-tax relief should be borne by local governments, without help from the state.

The other side, which Blessing said includes himself and most Statehouse Democrats, believes that it's a better idea to focus property-tax relief on middle- and lower-income Ohioans, as millionaires are much more likely to weather higher property taxes. This second group also would like the state to help recompense local governments for tax revenue lost as a result.

Roemer disagreed that there's a policy gap between lawmakers when it comes to property-tax reform.

Rather, Roemer said, the committee avoided recommending a particular solution to the property-tax problem because both the House and Senate will have new leaders next session (House Speaker-elect Matt Huffman of Lima and Senate President-elect Rob McColley of Napoleon, though each have years of legislative experience).

In addition, Roemer said, many of the property-tax recommendations, if passed, are each expected to cost hundreds of millions of dollars in lost tax revenue.

Roemer and Blessing each said they expect any successful property-tax measures to pass via the new state budget, which usually is finalized in late June. But as lawmakers are preparing to [have much less extra money to spend than in the past few years](#), Roemer said, they will have to consider not only what they feel is the best way to reform Ohio's property-tax system, but which reforms can be afforded.

Two of the Democrats on the 10-member study committee, state Sens. Hearcel Craig and Bill DeMora of Columbus, said in a release they intend to re-introduce the "circuit-breaker" and homestead exemption expansion bills, respectively, after the new legislative session kicks off on Jan. 6.

"This report confirms that elected officials on both sides know how serious this issue is," Craig said in a statement. "It is vital that we address this crisis as soon as possible."

Roemer expressed optimism that the Ohio General Assembly will, in some way, pass legislation in the next two years that addresses residents' concerns about property taxes in a real and meaningful way.

"You're gonna see a number of bills, each of which will be beneficial," Roemer said. "And, in totality, there should be a very positive impact."

Blessing, when asked what he thinks the Ohio legislature will do, said he didn't know. Legislative leaders and Gov. Mike DeWine's administration, he said, will be the "ultimate arbiters" of what ends up happening.

But, Blessing added, during his reelection campaign last year, polls in his race showed the number-one issue on voters' minds was property-tax relief.

"So I think we have to deliver to some degree," he said.