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OHIO'S HOME FOR POLICY & POLITICS

Tracking Status Report

Kevin Futryk

Tracking group: CTAO

[HB 1](#) Real Property Purchases ([King, A.](#), [Klopfenstein, R.](#))

To modify the law that prohibits certain governments, businesses, and individuals from acquiring certain real property and to name this act the Ohio Property Protection Act.

[Text/Analysis](#)

Committee Hearing in House [Public Safety Committee](#) (4/29/2025; CONTINUED-AMENDED (See separate story))

CTAO Position: Proponent

[HB 18](#) Cryptocurrency ([Demetriou, S.](#))

To address investments in exchange-traded products by the state retirement systems, to permit the Treasurer of State to invest certain interim funds in digital assets, and to name this act the Ohio Strategic Cryptocurrency Reserve Act.

[Text/Analysis](#)

Committee Hearing in House [Technology & Innovation Committee](#) (2/25/2025; CONTINUED)

CTAO Position: Monitoring

[HB 28](#) Property Tax Levies ([Mathews, A.](#), [Hall, T.](#))

To eliminate the authority to levy replacement property tax levies.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (4/8/2025; CONTINUED)

CTAO Position: Monitoring

[HB 61](#) Property Tax ([Thomas, D.](#), [Daniels, J.](#))

To modify the amount of the homestead exemptions and owner-occupancy property tax credit.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means Committee](#) (2/19/2025; CONTINUED)

CTAO Position: Monitoring

[HB 86](#) Tax Foreclosures ([Demetriou, S.](#))

To make changes to the law relating to tax foreclosures and county land reutilization corporations, and to name this act the Gus Frangos Act.

[Text/Analysis](#)

Committee Hearing in House [Development Committee](#) (5/7/2025; CONTINUED (No testimony))

CTAO Position: This is the OLBA Reform Bill - Proponent

[HB 89](#) Property Tax ([Schmidt, J.](#))

To authorize a temporary property tax reduction.

[Text/Analysis](#)

Referred in House (2/12/2025; [Ways & Means Committee](#))

CTAO Position: Monitoring

[HB 92](#) Utility Charges ([John, M.](#), [McClain, R.](#))

Regards limitations on recovery and lien imposition by municipalities against property owners of non-owner-occupied properties for unpaid water, sewer, and disposal services rates and charges.

[Text/Analysis](#)

Committee Hearing in House [Local Government Committee](#) (4/30/2025; CONTINUED (See separate story))

CTAO Position: Proponent – The As Introduced bill addresses all the CTAO’s concerns. We submitted written testimony in support of the bill before House Local Government Committee

[HB 103](#) Property Tax ([Troy, D.](#), [Hall, T.](#))

To increase the homestead exemption amount and income limit.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means Committee](#) (5/7/2025; CONTINUED)

CTAO Position: Monitoring

[HB 113](#) Annexation And Property Tax Exemptions ([Bird, A.](#), [Newman, J.](#))

To modify the law regarding annexation and financial disclosure forms, and to require school district approval of residential community reinvestment area property tax exemptions.

[Text/Analysis](#)

Committee Hearing in House [Local Government Committee](#) (4/30/2025; CONTINUED (See separate story))

CTAO Position: Monitoring

[HB 124](#) Property Tax ([Thomas, D.](#), [Hall, T.](#))

To modify the process for making property tax sales-assessment ratio studies.

[Text/Analysis](#)

Committee Hearing in House [Local Government Committee](#) (5/7/2025; CONTINUED (No testimony))

CTAO Position: Monitoring

[HB 129](#) School District Millage ([Thomas, D.](#))

To limit the ability of school districts to reallocate unvoted property tax millage and to include certain property and school district income taxes in the calculation of a school district's effective millage floor.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means Committee](#) (5/7/2025; CONTINUED)

CTAO Position: Monitoring

[HB 137](#) Levies ([Lorenz, B.](#))

To authorize a taxing authority to decline to submit a requested library levy or general health district levy to voters.

[Text/Analysis](#)

Committee Hearing in House [Local Government Committee](#) (3/19/2025; CONTINUED)

CTAO Position: Monitoring

[HB 138](#) Tourism ([Dovilla, M.](#), [Santucci, N.](#))

To authorize the creation of tourism promotion districts and the levying of assessments therein.

[Text/Analysis](#)

Committee Hearing in House [Arts, Athletics & Tourism Committee](#) (4/29/2025; CONTINUED (See separate story))

CTAO Position: Monitoring

[HB 143](#) Homestead Exemption ([Mathews, A.](#), [Brennan, S.](#))

To authorize an enhanced property tax homestead exemption for certain long-term homeowners.

[Text/Analysis](#)

Referred in House (3/5/2025; [Ways & Means Committee](#))

CTAO Position: Monitoring

[HB 154](#) Community Reinvestment Areas ([Thomas, D.](#), [Glassburn, C.](#))

To require school district approval of residential community reinvestment area property tax exemptions.

[Text/Analysis](#)

Committee Hearing in House [Local Government Committee](#) (5/7/2025; CONTINUED)

CTAO Position: Monitoring

[HB 156](#) Property Taxes ([Hall, T.](#), [Isaacsohn, D.](#))

To authorize a property tax freeze for certain owner-occupied homes.

[Text/Analysis](#)

Referred in House (3/19/2025; [Ways & Means Committee](#))

CTAO Position: Monitoring

[HB 179](#) Property Tax Reductions ([Stephens, J.](#))

To create a statewide screening system for certain property tax reductions and to make an appropriation.

[Text/Analysis](#)

Referred in House (3/19/2025; [Ways & Means Committee](#))

CTAO Position: Monitoring

[HB 186](#) School District Revenue ([Hoops, J.](#), [Thomas, D.](#))

To authorize a reduction in school district property taxes affected by a millage floor that would limit increases in such taxes according to inflation and to require a corresponding adjustment in the school funding formula.

[Text/Analysis](#)

Committee Hearing in House [Ways & Means Committee](#) (5/7/2025; CONTINUED (See separate story))

CTAO Position: Monitoring

[SB 5](#) Residential Property ([Brenner, A.](#), [Huffman, S.](#))

To provide for the expedited removal of unauthorized occupants from residential property and to prohibit the use and sale of fraudulent deeds.

[Text/Analysis](#)

Committee Hearing in Senate [Judiciary Committee](#) (2/12/2025; CONTINUED (See separate story))

CTAO Position: Proponent

SB 15 Port Authorities ([Brenner, A.](#), [Wilson, S.](#))

To allow port authorities to establish a Common Bond Fund Program to finance port authority facilities.

[Text/Analysis](#)

Referred in Senate (1/29/2025; [Finance Committee](#))

CTAO Position: Monitoring

SB 22 Housing ([Blessing, L.](#), [Craig, H.](#))

To authorize a refundable income tax credit or rebate for homeowners and renters whose property taxes or a portion of their rent exceed five per cent of their income.

[Text/Analysis](#)

Referred in Senate (1/29/2025; [Finance Committee](#))

CTAO Position: Monitoring

SB 28 Landlords ([Antonio, N.](#), [Blessing, L.](#))

To levy a tax on certain high-volume landlords.

[Text/Analysis](#)

Committee Hearing in Senate [Housing Committee](#) (2/18/2025; CONTINUED)

CTAO Position: Monitoring

SB 29 Economic Development Districts ([Blessing, L.](#), [Ingram, C.](#))

To allow two or more municipalities to create a joint economic development district without involving a township.

[Text/Analysis](#)

Committee Hearing in Senate [Local Government Committee](#) (2/26/2025; CONTINUED (No testimony))

CTAO Position: Monitoring

SB 42 Property Tax Exemption ([Reynolds, M.](#), [Craig, H.](#))

To authorize local governments to create residential stability zones where homeowners may qualify for a partial property tax exemption.

[Text/Analysis](#)

Committee Hearing in Senate [Local Government Committee](#) (2/12/2025; CONTINUED)

CTAO Position: Monitoring – bill does not impact county treasurers but continuing to monitor

[SB 57](#) Cryptocurrency ([O'Brien, S.](#))

To authorize investment of state funds in bitcoin, to require state entities to accept payment in cryptocurrency, and to name this act the Ohio Bitcoin Reserve Act.

[Text/Analysis](#)

Committee Hearing in Senate [Financial Institutions, Insurance and Technology Committee](#) (2/11/2025; CONTINUED)

CTAO Position: Monitoring

[SB 66](#) Tax Levies ([O'Brien, S.](#), [Lang, G.](#))

To include emergency levies, substitute levies, all inside millage, and school district income taxes in the calculation of a school district's effective millage floor.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (3/4/2025; CONTINUED (See separate story))

CTAO Position: Monitoring

[SB 81](#) Property Taxes ([Patton, T.](#))

To authorize a property tax freeze for certain owner-occupied homes.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (2/18/2025; CONTINUED)

CTAO Position: Monitoring

[SB 83](#) Housing And Real Property ([Reynolds, M.](#), [Craig, H.](#))

To revise the law governing eviction, residential building code enforcement, and real property transfers.

[Text/Analysis](#)

Committee Hearing in Senate [Judiciary Committee](#) (2/26/2025)

CTAO Position: Monitoring

[SB 92](#) Homestead Exemption ([Patton, T.](#))

To authorize a total property tax exemption for the homesteads of totally disabled veterans and their surviving spouses.

[Text/Analysis](#)

Committee Hearing in Senate [Ways & Means](#) (2/18/2025; CONTINUED)

CTAO Position: Monitoring

[SB 101](#) Property Lien Filings ([Blessing, L.](#))

To require certain liens filed with the county recorder to set forth the last known address of the lien debtor and to require a memorandum of trust or other qualifying instrument concerning real property to be recorded.

[Text/Analysis](#)

Referred in House (4/2/2025; [Judiciary Committee](#))

CTAO Position: Monitoring

[SB 102](#) Tax Foreclosures ([Patton, T.](#))

To make changes to the law relating to tax foreclosures and county land reutilization corporations, and to name this act the Gus Frangos Act.

[Text/Analysis](#)

Committee Hearing in Senate [Judiciary Committee](#) (4/30/2025; CONTINUED)

CTAO Position: Proponent – This is the Senate version of the OLBA Reform bill

[SB 118](#) Utility Charges ([Lang, G.](#))

Regards limitations on recovery and lien imposition by municipalities against property owners of non-owner-occupied properties for unpaid water, sewer, and disposal services rates and charges.

[Text/Analysis](#)

Referred in Senate (2/26/2025; [Local Government Committee](#))

CTAO Position: Proponent – This is the Senate version of HB 92

[SB 135](#) Real Estate ([Brenner, A.](#))

Relates to real property foreclosures and estate sales.

[Text/Analysis](#)

Committee Hearing in Senate [Judiciary Committee](#) (4/30/2025; CONTINUED (See separate story))

CTAO Position: Monitoring

[SB 145](#) Housing ([Reynolds, M.](#), [Craig, H.](#))

To rename the Department of Development to the Department of Housing and Development and to otherwise modify the law related to housing.

[Text/Analysis](#)

Committee Hearing in Senate [Housing Committee](#) (5/6/2025; CONTINUED)

CTAO Position: Monitoring

SB 155 Real Estate ([Brenner, A.](#), [Ingram, C.](#))

To amend the law related to real estate wholesalers.

[Text/Analysis](#)

Committee Hearing in Senate [Judiciary Committee](#) (5/7/2025; CONTINUED)

CTAO Position: Proponent – The CTAO submitted written testimony in support of SB 155 to the Senate Judiciary Committee

* **HB 28** Property Tax Levies ([Mathews, A.](#), [Hall, T.](#))

To eliminate the authority to levy replacement property tax levies.

- Eliminates the authority of political subdivisions to levy replacement property tax levies, beginning with elections held on or after October 1, 2025.
- **Key Concern:** Voters often confuse "replacement" levies with "renewals,"
- Hall emphasized that **renewals and renewals with increases** would remain and provide clear ballot information on current vs. proposed costs.
- The bill was based on a recommendation from the Property Tax Review and Reform Committee and passed the House with a **62-30 vote**.
- Sen. Bill DeMora (D-Columbus), questioned removing a financial tool from school districts and suggested a **name change** instead. Mathews argued a name change wouldn't solve the **core issue of voter misunderstanding**.

CTAO Position: Monitor

HB 28 was voted out of the House and is currently awaiting its 2nd hearing in Senate Ways and Means.

* **SB 101** Property Lien Filings ([Blessing, L.](#))

To require certain liens filed with the county recorder to set forth the last known address of the lien debtor and to require a memorandum of trust or other qualifying instrument concerning real property to be recorded.

- Requires a lien creditor to provide the last known address of a lien debtor when filing a lien relating to unpaid child support and personal property taxes.
- Requires a lien creditor to provide the name of the lien debtor and last known address when filing a lien relating to workers compensation, unemployment compensation, sales taxes, income taxes, or severance taxes.
- Requires, rather than authorizes, the recording of a memorandum of trust or other qualifying instrument when title to real property is conveyed by or to the trustee of a disclosed trust.
- Provides a four-year curative period for an otherwise valid memorandum of trust that is not recorded, so long as the instrument from a trustee or trust as grantor, conveying or encumbering any interest in the real property has been of record for more than four years.
- Provides a cure for a recorded memorandum of trust that conveys real property from a trust instead of from the trustee

CTAO Position: Monitor

Voted out of the Senate on 3/26 vote of 31-0 referred to House Judiciary.

HB 103 Property Tax ([Troy, D.](#), [Hall, T.](#))

To increase the homestead exemption amount and income limit.

- The bill would:
 - Raise the property value exemption from **\$26,200 to \$50,000**.
 - Increase the income eligibility cap from **\$38,600 to \$45,000**.
 - **Index both amounts to inflation** for future automatic adjustments.

CTAO Position: Monitor

HB 103 had its second in House Ways and Means Committee on May 7th.

HB 124 Property Tax ([Thomas, D.](#), [Hall, T.](#))

To modify the process for making property tax sales-assessment ratio studies.

- At the **second hearing for HB124**, **Chris Kline**, chief deputy auditor of Lawrence County, testified in support of a bill to **modify how property tax sales-assessment ratio studies are conducted**, speaking on behalf of the **County Auditors' Association of Ohio**.
- Requires TAX to consider only a representative sample of arm's length property sales submitted by county auditors when conducting sales assessment ratio studies as part of its function to adjust, or "equalize," proposed property values.
- Authorizes TAX to appeal a county auditor's sample as unreasonable or unlawful to the Board of Tax Appeals (BTA)

CTAO Position: Monitor

HB 124 had its third hearing in the House Local Government Committee on May 7th.

[HB 129](#) School District Millage ([Thomas, D.](#))

To limit the ability of school districts to reallocate unvoted property tax millage and to include certain property and school district income taxes in the calculation of a school district's effective millage floor.

- Requires that current expense fixed-sum levies and school district income taxes be included in the calculation of a school district's 20-mill floor or a joint vocational school district's 2-mill floor for property tax purposes.
- Prohibits a school district from shifting the purpose of its unvoted property tax millage in a way that would increase the district's tax revenue.
- While acknowledging the bill may negatively impact school funding, Thomas argued it's necessary to correct decades of flawed tax policy.
- He said school districts have used tools like emergency levies, substitute levies, and income taxes to circumvent the 20-mill floor limit and generate revenue beyond what voters directly approved.
- In some districts, taxpayers are paying 5 to 15 extra mills — equal to \$1–5 million annually — without a direct vote.
- Sen. Sandra O'Brien (R-Rome), sponsor of a similar Senate bill (SB 66), estimates this amounts to \$300 million statewide.

CTAO Position: Monitor

HB 129 had its second hearing in the House Ways and Means committee on May 7th.

[HB 138](#) Tourism ([Dovilla, M.](#), [Santucci, N.](#))

To authorize the creation of tourism promotion districts and the levying of assessments therein.

- Authorizes a local government to create a tourism promotion district and to levy within the district an assessment on hotels to pay for improvements that benefit those hotels and services designed to increase overnight stays.
- Authorizes the issuance of revenue bonds, backed by assessment revenue, to fund improvements to benefit the hotels.
- Requires assessment revenue to be spent and managed by a nonprofit organization designated by the authorizing local government.

CTAO Position: Monitor

HB 138 had its second hearings in the House Arts, Athletics, and Tourism committee April 29th.

HB 154 Community Reinvestment Areas ([Thomas, D.](#), [Glassburn, C.](#))

To require school district approval of residential community reinvestment area property tax exemptions.

- Requires **school board consultation** when **75% or more of a residential property's tax bill** is proposed to be abated.
- This mirrors **existing requirements for commercial and industrial tax abatements**.
- Maintains local governments' ability to **fully abate taxes**—but only if the **school district agrees**.
- If the school doesn't approve full abatement, it would still receive a **portion of the tax revenue**.

CTAO Position: Monitor

HB 154 had its second hearing in the House Local Government Committee on May 7th.

HB 156 Property Taxes ([Hall, T.](#), [Isaacsohn, D.](#))

To authorize a property tax freeze for certain owner-occupied homes.

- House Bill 156, introduced in the 136th Ohio General Assembly, proposes a property tax freeze for certain owner-occupied homes.
- The bill aims to amend sections 323.152, 323.153, 323.158, and several others of the Ohio Revised Code to authorize this freeze. Specifically, it targets homeowners who are permanently and totally disabled, those aged 65 or older, and certain surviving spouses.
- The proposed legislation seeks to reduce real property taxes on qualifying homesteads by a calculated amount, considering factors like the property's true value, assessment percentage, effective tax rate, and applicable reductions. Additionally, the bill includes provisions for adjusting income thresholds and reduction amounts annually based on economic indicators.

CTAO Position: Monitor

NO COMMITTEE MOVEMENT

HB 179 Property Tax Reductions ([Stephens, J.](#))

To create a statewide screening system for certain property tax reductions and to make an appropriation.

- House Bill 179, introduced in the 136th Ohio General Assembly, proposes the establishment of a statewide screening system for certain property tax reductions. The bill aims to amend section 5703.21 and enact section 5703.83 of the Ohio Revised Code to facilitate this initiative.
- The primary objective is to create a centralized system that streamlines the process for identifying and applying property tax reductions, thereby enhancing efficiency and uniformity across the state.
- Additionally, the legislation includes provisions for appropriating funds necessary to implement and maintain this system

CTAO Position: Monitor

NO COMMITTEE MOVEMENT

HB 186 School District Revenue ([Hoops, J.](#), [Thomas, D.](#))

To authorize a reduction in school district property taxes affected by a millage floor that would limit increases in such taxes according to inflation and to require a corresponding adjustment in the school funding formula.

- Authorizes a property tax credit for the owners of property located in a school district on the 20-mill floor property tax floor, with the goal of limiting a district's total property tax revenue growth from the floor to the rate of inflation.
- Adjusts the calculation of a school district's or JVSD's real property valuation under the school financing system to partially offset any reductions in a district's property tax revenue as result of the bill.
- **Thomas Zaino** (Ohio Taxpayer Protection Act Coalition):
 - Called Ohio's local tax system **outdated and harmful**, especially to seniors, middle-class families, and businesses.
 - Highlighted that HB186 **does not reduce current revenue** but curbs excessive future increases.
 - Stressed that emergency levies, originally for short-term crises, are now misused as long-term revenue tools.

CTAO Position: Monitor

HB 186 had its third hearing in House Ways and Means Committee on May 7th

[SB 102](#) Foreclosures And Land ([Patton, T.](#))

To make changes to the law relating to tax foreclosures and county land reutilization corporations, and to name this act the Gus Frangos Act.

- Preventing Conflicts of Interest: County officials involved with land banks or county commissions can't decide property values on land they're connected to—someone else must step in for those cases.
- Streamlining Foreclosures on Abandoned Property: Makes it easier and faster to handle abandoned properties by changing rules for how and when they're declared abandoned and who can handle the process.
- Expanding Land Reuse Options: Gives counties and land banks more flexibility to take over, sell, or repurpose abandoned and tax-delinquent properties without strict pricing rules, making revitalization easier.
- Addressing Unsafe Properties & Environmental Cleanup: Strengthens tools to fix nuisance properties, protects local governments from environmental liability on forfeited land, and limits fees for asbestos removal projects.

CTAO Position: Proponent

SB 102 has had one hearing in Senate Judiciary.

HB 86 companion bill

[SB 118](#) Utility Charges ([Lang, G.](#))

Regards limitations on recovery and lien imposition by municipalities against property owners of non-owner-occupied properties for unpaid water, sewer, and disposal services rates and charges.

- Makes changes to municipal corporation laws relating to actions at law for recovery of unpaid rents and charges for village utility services and for unpaid rates and charges for sewerage and collection or disposal services.
- Establishes new regulations and authority regarding rates and charges, fees, and other billing issues for municipal services and provides a complaint process for persons to make improper billing complaints to municipal services providers.
- Applies the requirement that a contract for sewerage services and collection or disposal services be made with the owner-occupant of the property served as a prerequisite for imposing a municipal lien for unpaid amounts for those services.
- Establishes new requirements regarding municipal liens (liens certified for water services, sewerage services, collection or disposal services, and village electric, natural gas, and similar utility services).

- Requires a municipal authority to take certain actions before a municipal lien may be certified on a property, such as providing additional verification to the county auditor and giving notice to the property owner.
- Directs a municipal court or county court to hear municipal services improper billing appeals and municipal lien appeals under procedures and requirements imposed by the bill.
- Applies the municipal lien appeals process only to municipal liens placed on a property on or after the effective date of the bill.
- Exempts a county that operates as a municipal services provider from the municipal services improper billing requirements, the municipal services improper billing appeals process, and the municipal lien appeals process created by the bill.

CTAO Position: Monitor

NO COMMITTEE MOVEMENT