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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 89
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Schmidt

Zachary P. Bowerman, Attorney

SUMMARY

- Authorizes a property tax reduction in 2024 for properties with increased tax liability relative to 2022.

DETAILED ANALYSIS

Temporary property tax reduction

The bill authorizes a reduction in real property and manufactured home taxes on any property owned continuously by the same owner from January 1, 2022, to December 31, 2024. For real property, the reduction equals the amount by which tax liability in tax year 2024 exceeded tax liability in tax year 2022. For manufactured homes, the reduction equals the amount by which manufactured home tax liability in 2025 exceeded the tax liability in 2023. The difference in application is accounted for by the fact that manufactured home tax is payable on a current-year basis, whereas property tax is payable in arrears. For owners that have paid the taxes due in 2025, the amount by which those taxes should have been reduced under the bill will be deducted from future tax payments.

Each county auditor must certify the amount of the reduction on each property and manufactured home to the county treasurer not more than 15 days after the bill's 90-day effective date. No application is required to receive the reduction. If a property owner already paid tax year 2024 or 2025 taxes, the bill requires the auditor to deduct the reduction amount from the owner's future tax bills.¹

¹ Section 1.

HISTORY

Action	Date
Introduced	02-11-25
