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H.B. 179
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Stephens

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SUMMARY

- Requires the Department of Taxation to establish and implement a property tax relief screening system to evaluate the eligibility of property owners for the 2.5% rollback and the homestead exemption.
- Requires the Department to notify county auditors of any improperly granted tax reductions discovered through the system.
- Appropriates \$7.5 million from the GRF in FY 2026 and FY 2027 to develop the system.

DETAILED ANALYSIS

Property tax relief screening system

The bill requires the Department of Taxation to establish and operate a property tax relief screening system to evaluate the eligibility of property owners who receive the 2.5% rollback or the homestead exemption. Each county auditor will have access to the system and must report any errors discovered to the Department. If the Department identifies a property that was improperly granted the tax reductions, it must notify the applicable county auditor.¹

Under continuing law, the 2.5% rollback reduces property taxes on owner-occupied residences, often referred to as “homesteads.”² The homestead exemption applies to certain homesteads – namely those owned and occupied by senior citizens, totally disabled individuals, including veterans, and the surviving spouse of a public safety officer killed in the line of duty.³ These incentives, which may be applied for and obtained from a county auditor, apply only to an

¹ R.C. 5703.83 and 5703.21.

² R.C. 323.152(B), not in the bill.

³ R.C. 323.152(A) and 4503.065, not in the bill.

individual's primary residence. Thus, each incentive should only apply to a single property owned by an individual.

The bill appropriates \$7.5 million from the GRF in each of fiscal years 2026 and 2027 for the implementation of the screening system.⁴

HISTORY

Action	Date
Introduced	03-17-25

ANHB0179-136/sb

⁴ Sections 3, 4, and 5.