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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 179
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 179's Bill Analysis](#)

Version: As Introduced

Primary Sponsor: Rep. Stephens

Local Impact Statement Procedure Required: No

Kyuhan Choi, Economist

Highlights

- The bill requires the Department of Taxation to implement a system to verify eligibility for property tax relief programs, with an associated GRF appropriation of \$7.5 million in each of FY 2026 and FY 2027.

Detailed Analysis

The bill requires the Department of Taxation (TAX) to establish and implement a property tax relief screening system to evaluate the eligibility of property owners receiving the 2.5% owner-occupancy rollback or the homestead exemption. County auditors will have access to the system and are required to report any identified errors. If TAX determines that a property was improperly granted either tax deduction, it must notify the applicable county auditor.

The bill appropriates \$7.5 million from the GRF in each of FY 2026 and FY 2027 to appropriation line item 042427, GRF Tax Relief Verification, for the development and operation of the screening system. The bill is not expected to impose new costs on local governments.