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H.B. 391
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Daniels and Workman

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SUMMARY

- Requires tax rates to be expressed as a percentage of true value in addition to mills on tax bills as well as election notices and ballot language for elections occurring on or after January 1, 2026.

DETAILED ANALYSIS

Property tax rate description

The bill requires property tax rates to be expressed on tax bills, election notices, and ballot language both in terms of mills, as required under current law, and as a percentage of true value. Property taxes are levied in “mills.” One mill is one-tenth of one cent, so a one mill tax equals \$1 in property tax per \$1,000 of a property’s taxable value. County auditors determine the true value of real property for taxation by appraising it according to its market value – what a willing buyer would pay to a willing seller. A property’s taxable value, upon which tax rates are applied, equals 35% of its appraised value. Each property’s appraised value is reevaluated every three years. Auditors conduct a reappraisal every six years and an update every three years in between each reappraisal.¹

In general, to submit a property tax levy to voters, a taxing authority certifies a resolution to the board of elections, which prepares ballot language describing the levy and places a notice describing the proposed levy in newspapers, generally two weeks before the election.² The bill adds a requirement that the rate information required to be displayed on these election notices and ballot language be expressed both in terms of mills, as under current law, and as a percentage of true value.

¹ R.C. 5713.03, not in the bill.

² See, e.g., R.C. 5705.25, not in the bill.

As an example, consider a proposed **10-mill** levy. Expressed as a percentage, that rate is 1% of taxable value. To calculate the rate on true value, this figure is multiplied by the assessment percentage, 35% under continuing law, in this example equaling a rate of **0.7%**. The underlined language below reflects a possible rendering of the bill's addition to the ballot language for this example of a simple, fixed-rate tax levy.

An additional tax for the benefit of. . . (subdivision) for the purpose of. . . (purpose), that the county auditor estimates will collect \$. . . annually, at a rate not exceeding 10 mills for each \$1 of taxable value, or 0.7 % of true value, which amounts to \$. . . for each \$100,000 of the county auditor's appraised value, for. . . (term).

The Secretary of State is to ultimately prescribe the form of the notice and ballot language to incorporate this information. The requirement begins to apply with elections held on or after January 1, 2026.³ The bill also adds the requirement that property tax and manufactured home tax bills similarly reflect the tax rate both in mills and as a percentage of true value.⁴

HISTORY

Action	Date
Introduced	07-01-25

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³ R.C. 5705.171.

⁴ R.C. 323.131 and 4503.06.