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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Synopsis of Senate Committee Amendments

(This synopsis does not address amendments that may have been adopted on the Senate Floor.)

H.B. 186 of the 136th General Assembly

Senate Local Government

Mackenzie Damon, Attorney

Property tax rollbacks

Modifies the 10% and 2.5% property tax rollbacks for residential property, with the effect that the total rollback for owner-occupied homes will increase, from 12.5% to 15.38%, and the rollback for all other residential property will be eliminated.

Submission of tax abstract

Requires that, when a county auditor submits a property tax abstract to the county board of revision (BOR) for review, the auditor must also send a copy to the Tax Commissioner.