OHIO LEGISLATIVE SERVICE COMMISSION

www.lsc.ohio.gov

Office of Research and Drafting

Legislative Budget Office

# Synopsis of Senate Committee Amendments

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

**H.B. 129 of the 136th General Assembly**

**Senate Local Government**

Kitty Sorah, Attorney

## Fixed-sum property tax levies

Allows a fixed-sum levy renewing an emergency levy that was approved by voters before 2026 to be renewed more than once, which was the limit imposed in the As Passed by the House version, and clarifies that such levies cannot be renewed at a sum greater than the sum collected by the expiring levy.

Removes the option to renew multiple emergency levies on the same ballot question.

Allows a school district that levies a substitute levy that was approved by voters before 2026 to renew that levy, once it expires, as a fixed-sum levy at up to the sum the substitute levy collected in its final year.

Provides that such fixed-sum levies may be imposed for up to five years, may be renewed, and must be for current operating expenses.

Provides that fixed-sum levies that are renewals of substitute levies, or subsequent renewals of those levies, continue to be subject to the property tax rollbacks for nonbusiness property (10%) and owner-occupied residences (2.5%), if the original substitute levy was subject to them.

## Technical correction

Makes a technical correction to change the term “county auditor’s appraised value” to “county auditor’s market value” to align with current terminology.

SYH.B.0129-RS-136/th