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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

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Office

H.B. 391
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 391's Bill Analysis](#)

Version: As Introduced

Primary Sponsors: Reps. Daniels and Workman

Local Impact Statement Procedure Required: No

Jorge Valdebenito, Economist

The bill has no direct fiscal effect on the state and local subdivisions. The bill requires property tax rates to be expressed both in mills and as a percentage of true value in property tax bills as well as any election notice or ballot language occurring on or after January 1, 2026. The bill also requires the Secretary of State to prescribe the form of the notice and ballot to incorporate this information and that the county auditor include this information in the certification it makes to the taxing authority.