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**Written Testimony in Support of HB439  
House Ways and Means Committee  
February 11, 2020  
Susan Jagers, Ohio Poverty Law Center**

Chair Merrin, Vice Chair LaRe, and Ranking Minority Member Rogers, thank you for the opportunity to provide written testimony in support of House Bill 439, sponsored by Representative Stephens.

The Ohio Poverty Law Center's mission is to reduce poverty and increase justice by protecting and expanding the legal rights of Ohioans living, working, and raising their families in poverty.

HB439 will enable low-income seniors and persons with disabilities, and disabled veterans, many on fixed incomes, to afford to stay in their homes especially as local property taxes are increased.

Ohio has two types of homestead exemptions: Senior and Disabled Persons Homestead Exemption and Disabled Veterans Enhanced Homestead Exemption.

The Senior and Disabled Persons Homestead Exemption excludes the first \$25,000 of the home's value from taxation. For example, if a home is worth \$100,000, it will be taxed as if the home were worth \$75,000. HB439 would adjust by the rate of inflation the amount of the home's value that is excluded from taxation each year.

To be eligible for the exemption, a homeowner must live in the home as their primary residence and be 65 years old or permanently and totally disabled. The surviving spouse of a person who had been enrolled in Homestead and who was at least 59 years of age when the spouse died is also eligible. In addition, applicants must meet income requirements. Currently, they must have a total gross income that is less than \$33,600 (an amount that is adjusted by inflation each year).

The Disabled Veterans Enhanced Homestead Exemption excludes the first \$50,000 of the home's value from taxation. For example, if a home is worth \$100,000, it will be taxed as if the home were worth \$50,000. HB439 would adjust by the rate of inflation the amount of the home's value that is excluded from taxation each year.

To be eligible, a homeowner must

- be a veteran of the Armed Forces of the United States (including Reserves and the National Guard) who was discharged or released from active duty under honorable conditions
- live in the home as their primary residence
- and have received a 100% disability rating for compensation based on individual un-employability for a service-connected disability or combination of service-connected disabilities.

These homestead exemptions allow low-income senior citizens and permanently disabled Ohioans and disabled veterans to reduce their property tax bills by shielding some of the market value of their homes from taxation. HB439 simply allows the amount of the exemptions to grow by the rate of inflation.

We ask you to support HB439 to help low-income senior citizens and homeowners with disabilities afford to stay in their homes.