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# COUNTY AUDITORS' ASSOCIATION OF OHIO

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**Proponent Testimony of Franklin County Auditor Michael Stinziano  
On Behalf of the CAAO  
February 11, 2020**

Chairman Merrin, Vice Chair LaRe, Ranking Member Rogers, and members of the committee, I am Franklin County Auditor Michael Stinziano here on behalf of the County Auditors' Association of Ohio and I thank you for the opportunity to testify today in support of H.B. 439.

Approving this bill and allowing the value of the homestead exemption to increase with inflation is an important step towards maintaining the program. This exemption, added to the Ohio constitution by voters, is an important tool to allow older Ohioans, the disabled, and disabled veterans age in place.

The \$500 on average saved through the homestead exemption can be absolutely vital for those living on a fixed income. My colleagues across the state and I hear regularly from constituents who are thankful for this support. But as time passes with no change to the value of the exemption, the effect of this critical exemption declines.

Since 2007 when the exemption value was locked at \$25,000, due to inflation the value of the real dollar value of the exemption has gone down more than 20%. Recent increases in property values further erode the protection homeowners receive from the exemption.

The static amount of the exemption is felt throughout the state. I would like to share some of the Franklin County experience to highlight this concern.

In the last Franklin County reappraisal in 2017, home values increased between 5% and 30%. For a \$150,000 home that increases in value by 20%, the new value is higher than the prior value even after application of the homestead exemption ( $\$180,000 - \$25,000 = \$155,000$ ). Increasing the amount of the exemption with inflation will ease this discrepancy without drastically changing the cost of the exemption to the state.

This will help many older and disabled homeowners have the resources they need to age in place. In Franklin County in 2020, 51,968 properties receive the homestead exemption,

accounting for about 20% of owner occupied properties. The homestead exemption accounted for about 2% of the total residential tax collected in 2019, down from 2.64% in 2015. This is both because the exemption accounts for less of the total taxable value and total number of people receiving the exemption has been steadily decreasing since the 2013 income threshold was enacted.

There can be many costs and barriers to those aging in place on a fixed income. Health concerns, general cost of living, and housing maintenance and alteration all contribute to a sometimes perilous financial situation for older or disabled homeowners. Property tax should not be the reason someone loses their home and this bill will help move us toward that goal.

The CAAO and I urge your passage of this bill as an important step to support our older adults, those with disabilities, and disabled veterans who contribute so much to us all by choosing to make Ohio their home.