



**Representative John M. Rogers**  
**60<sup>th</sup> House District**  
**Representative Doug Green**  
**66<sup>th</sup> House District**

Chairman Merrin, Vice Chair LaRe and fellow members of the House Ways and Means Committee, thank you for allowing Representative Green and me the opportunity to provide sponsor testimony on House Bill 437, legislation to grant an enhanced homestead exemption to the surviving spouses of uniformed service members.

This legislation would be in addition to several other proposals meant to adjust the homestead property tax exemption that have been introduced in the 133<sup>rd</sup> General Assembly: HB 17, SB 35, HB 99, SB 216 and HB 439. As Representative Green has noted before, the impetus for HB 437 was the House's passage of House Bill 17, which would grant an enhanced homestead exemption to the surviving spouses of first responders who have passed away in the line of duty. Our hope is that we also grant a parallel exemption to the surviving spouses of service members who have also passed in relation to their service.

Under Ohio law, the enhanced homestead exemption exempts \$50,000 of a homestead's value for the sake of determining property taxes, without any means test. This exemption is currently only available for the homesteads of veterans who are totally disabled.

At a time when many homeowners across my district and much of Ohio continuously face the difficult prospect of increased property values, a homestead exemption can offer significant relief.

An important feature of House Bill 437 is the fact that it holds local taxing units harmless for revenues that would otherwise have been lost from those reduced property taxes.

As legislators, we share the responsibility of working on behalf of all residents living within our respective communities. Our policies, including those that address taxes, should be both fair and equitable. This proposal which is intended to offer relief to the families of those who died while serving on our behalf is no different from the consideration we gave to the families of our first responders, House Bill 437 also compliments existing supportive tax treatment given to our disabled military veterans and their families. This legislative effort is a small measure of assistance for the surviving spouses of service men and women who have paid the ultimate price in the service to our Nation.

Chairman Merrin, Vice Chair LaRe, fellow members of the House Ways and Means Committee, thank you for allowing us the opportunity to give testimony on House Bill 437. With the knowledge that this Committee and the whole of the Ohio House of Representative has approved a similar measure in the form of House Bill 17, we respectfully ask for your support and consideration for this legislation, House Bill 437. We welcome the opportunity to now answer any questions you may have at this time.