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**Finance Subcommittee on Primary and  
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Families, Aging, and Human Services  
Public Utilities  
Ways and Means



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**Special Committees:**

Tax Expenditure Review Committee

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**WAYS AND MEANS COMMITTEE**

SPONSOR TESTIMONY ON HB 207

Rep. Daniel P. Troy – April 20, 2021

Chairman Martin, Vice-Chairman Riedel, Ranking Member Sobecki and members of the House Ways and Means Committee, thank you for the opportunity to present sponsor testimony on HB 207, a proposed measure to update Ohio's Homestead Tax Exemption program.

In 1970, Ohio voters approved a constitutional amendment permitting a homestead exemption that reduced property taxes for lower income senior citizens. In 2007, the General Assembly temporarily expanded the program to include all homeowners who were either 65 or older or permanently and totally disabled regardless of their income, and also eliminated the tiered benefits eligibility allowing participants to shield \$25,000 of the true value of their homesteads from taxation.

In the 2013 budget bill, and effective in 2014, eligibility was returned to an income limit of \$30,000 or less to achieve that \$25,000 reduction. Those receiving it regardless of income from 2008-2013 were grandfathered and continue to receive that reduction.

House Bill 207 makes three notable changes to the current homestead exemption law:

- It increases the income amount at or below a homeowner can apply for the exemption from its current 34,200 to \$37,500 in annual income;
- It increases the taxable value exemption from \$25,000 to \$31,200;
- It indexes the property value exempted so that it is annually adjusted for inflation.

By updating the eligibility threshold and increasing the amount of the exemption, we will be helping our needy senior Ohioans and those with disabilities reduce their property tax burden and save them dollars often needed for other essential necessities. Unfortunately, this homestead exemption program has not always been updated and adjusted for increases in the cost of living over its 50 year history.

This is a very modest proposal, and certainly fiscally conservative, that is clearly targeted to bring some needed relief to our seniors and disabled citizens on lower fixed incomes that want

to stay in their homes. As our state's population rapidly ages, property tax reform and relief should be one of our foremost public policy objectives.

As I indicated, this is a modest proposal that Ohio can surely afford to help our elderly that have contributed so much over their lives for the common good and welfare of our state. I certainly would not object if my colleagues in this committee and the Ohio House chose to increase the proposals limits.

Thank you, Mr. Chairman, and fellow members of the Ways and Means Committee for your consideration and hopeful support of HB 207.

