

**Committees:**

**Ways and Means (Ranking Member)**

Finance and Appropriations

**Finance Subcommittee on Agriculture,  
Development, and Natural Resources  
(Ranking Member)**

State and Local Government

Public Utilities

Armed Services



**23<sup>rd</sup> House District**

Lake (part) & Cuyahoga (part) Counties

**Contact Information:**

Office: 614-466-7251

Local: 440-567-9961

Email: [rep23@ohiohouse.gov](mailto:rep23@ohiohouse.gov)

**DANIEL P. TROY**

State Representative

77 S. High Street, Columbus, Ohio 43215-6111

[www.house.state.oh.us](http://www.house.state.oh.us)

**HB 60 Sponsor Testimony: House Ways and Means Committee**

Chair Roemer, Vice-Chair Merrin, and my fellow members of the House Ways and Means Committee, thank you for the opportunity to present sponsor testimony on House Bill 60, a measure that will bring about long overdue adjustments to Ohio's Homestead Property Tax Exemption program. This proposal will increase the amount of the property value reduction, and also expand the income qualifications to participate.

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.

There have been substantial cost of living percentage increases since this program was last adjusted. The \$25,000 of true value reduction, which has not changed since 2007, would be increased to \$40,000 and also indexed for an inflationary increase each year. The current income eligibility threshold of not to exceed \$34,200 a year would be increased to \$45,000, and would also be indexed from that point on for annual adjustments.

Too many of our senior and disabled citizens on fixed incomes are struggling with the increasing burden of property taxes, and this targeted tax relief is the least that we can do to assist them.

This is relatively clean and uncomplicated approach to achieve this tax relief for those that really need it. We are in a healthy enough fiscal situation in terms of state revenues to finance the cost of this expansion. Mr. Chairman and members, I would be happy to further explain and answer any questions that you may have on this proposal.