



**Senator Andrew O. Brenner – 19<sup>th</sup> District**  
**House Ways and Means Committee**  
**May 2<sup>nd</sup>, 2023**  
**Senate Bill 43 – Sponsor Testimony**

Good afternoon, Chairman Roemer, Vice Chair Merrin, Ranking Member Troy, and members of the House Ways and Means Committee. Thank you for allowing me to present testimony today on Senate Bill 43. This legislation seeks to address an unfortunate legal timing issue that has impacted a constituent of mine regarding the disabled veteran homestead tax exemption.

Current law makes certain individuals eligible for a property tax credit on their residence. This generally includes people who are older, or who are permanently and totally disabled. There is also an enhanced exemption offered in the Revised Code for the owner-occupied residences of military veterans considered totally disabled by the U.S. Department of Veterans Affairs.

In the case where a married individual qualifies for any of the homestead tax exemptions and passes away, their surviving spouse retains eligibility for the exemption so long as they continue to own and occupy the property, and do not remarry. The same is also true for the surviving spouses of veterans who receive the disabled veterans homestead tax exemption.

With that in mind, a constituent reached out to me to share a timing issue that has unfortunately prevented her from receiving this exemption under current law. Her husband, a veteran, applied for disability status through the U.S. V.A. and, sadly, passed away shortly after the application was submitted. The V.A. continued to process his application and determined that he was in fact totally disabled. However, because he died before the determination was made, his surviving spouse is not legally eligible to qualify for the disabled veteran homestead tax exemption.

I have discussed this issue with both the Ohio Department of Taxation, and the auditor of the county in which my constituent resides. Both confirmed that without a change in law, surviving spouses of disabled veterans who would otherwise have qualified for the homestead tax exemption, but died before they could be found to qualify, will continue to be left out of the benefits that I believe the state intended for them to receive. Senate Bill 43 addresses this issue by expanding the legal definition of a surviving spouse to include spouses in this situation. Prior to this legislation being assigned for your consideration, it received unanimous support from members of my chamber. It is my sincere hope that it will receive similar support in the House of Representatives.

Mr. Chairman, members of the committee, thank you again for affording me this opportunity to provide testimony on Senate Bill 43. I am happy to answer any questions the committee may have at this time.