



**Testimony for House Bill 254  
State Representative Tracy Richardson, District 86  
House Ways and Means Committee**

**November 14, 2023**

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Good afternoon, Chair Roemer, Vice Chair Lorenz, Ranking Member Troy, and members of the committee. Thank you for welcoming me to testify on House Bill 254.

Spend time getting to know a Veteran and you will understand the motivation behind the legislation before you. Veterans are remarkable citizens who deserve our gratitude, admiration and most importantly, our support. Specifically, I am here with my joint-sponsor Representative Holmes to advocate for the men and women of this great state who have answered the call to service and who have consequently paid a big price for having done so. House Bill (HB) 254 is a bill that seeks to provide certain benefits for an exceptional group of veterans who have become significantly disabled due to their service.

Veterans are part of the 1% of citizens throughout our nation who have donned a uniform to defend and protect the very values and privileges of the greatest country in the world. Defending our rights and freedoms takes personal courage, loyalty, duty, respect, honor, integrity, and selfless service. Members of the armed forces are told where they must go, what they must wear, where they must sleep and for how long, and much more in order to defend our liberty. They are required to mobilize to undisclosed locations for months and years at a time to miserable climates and in conditions of dust, mud, sand, storms, intense heat, and freezing cold. They are separated from family members and often miss births, weddings, graduations, birthdays, holidays, and much more as part of their duty. The discipline and difficulty of a combat experience can be so burdensome that often a veteran refuses to speak about the sacrifices they have made because the memories are painful. Nevertheless, veterans persevere and complete their commitment to our country without asking for any thanks. They are proud and honored to protect our Nation and Ohio from enemies foreign and domestic. Knowing they have performed their duty is enough and yet over numerous years, I have observed the silent struggles of veterans. They sometimes return from war or end their service with difficult challenges to their health. These are the disabled veterans we seek to assist with HB 254.

You will have the opportunity to hear from disabled veterans on another day. I will add that these disabled veterans find help and consolation with the companionship of fellow brothers and sisters in arms.

We too have the ability to help, encourage, and provide assistance to those who have completed their commitment in the Armed Forces.

Again, while all those who have served and are serving certainly deserve our deepest gratitude, this bill seeks to benefit those veterans who have become significantly disabled and endure health challenges due to their service. The veterans apply for and receive their disability ratings directly from the U.S. Department of Veterans Affairs (VA).

HB 254 does two things. First, it increases the current value of the Ohio property tax homestead exemption for totally disabled veterans and second it expands the group of individuals eligible for a homestead exemption to those veterans who have at least a 50% disability rating and less than a 100% rating.

Currently, Ohio law exempts \$50,000 of a homestead value for totally disabled veterans. The bill enhances this exemption by increasing the amount of the exemption to equal all taxes owed on the homestead for the tax year. In other words, the bill increases the value of the disabled veterans homestead exemption so that a totally disabled veteran pays no property taxes on their homestead. Again, in HB 254, 100% total disability is eligible for 100% property tax exemption.

The bill also expands the class of disabled veterans who can qualify for the homestead exemption from not only totally disabled veterans to veterans who have received a disability rating of at least 50% but less than 100% from the VA. The amount of this expanded homestead exemption depends upon the veteran's disability rating. A veteran who has received a disability rating of greater than 70% but less than 100% qualifies for an exemption equal to \$10,000 of their homestead's true value. A veteran who has received a disability rating of at least 50% and up to 70% qualifies for an exemption equal to \$5,000 of the homestead's true value.

Similar to all other homestead exemptions, the bill requires the state to reimburse local taxing units for tax reductions resulting from the bill's enhanced and expanded homestead exemption.

18 states in the U.S. provide complete property tax exemption for 100% disabled veterans and of those, only one state requires an income qualification for the benefit. The service and sacrifices of Ohio veterans are no less significant than those of other states. Hence, Ohio veterans deserve similar benefits.

As I close, I remind you that while we cannot undo the pain, struggles and reduced quality of life of the disabled veteran and their family, we can ensure they receive adequate benefits for their sacrifices. In pondering what you can do to honor and commemorate veterans who have given so much, I hope you will decide to support HB 254.