

The Honorable Louis Blessing  
Statehouse, Senate Building  
Columbus, OH 43215

RE: SB 242

Dear Chair Blessing, Vice Chair Roegner, Ranking Member Smith, and members of the Senate Ways and Means Committee,

As advocates for religious and charitable institutions, we write to urge your support for SB 242. Ohio Jewish Communities and the Catholic Conference of Ohio look forward to the salutary changes to the property tax code proposed by this amendment.

Property tax exemptions for non-profit organizations, such as charitable and religious institutions, recognize the manifold public goods these organizations provide. However, while houses of worship and charitable organizations separately receive exemptions from property taxes, this exemption does not apply if these organizations enter a lease agreement.

The Ohio Supreme Court has confirmed this gap in the tax code several times, specifically in *Summit United Methodist Church v. Kinney* and *First Baptist Church of Milford v. Wilkins*. As recently as November 2023, the Tax Commissioner's Office [denied](#) a property tax exemption to a religious institution leasing to a local non-profit on the basis of these rulings' interpretation of the provisions of R.C. 5709.121.

This legislation will expand the property tax exemption described in R.C. 5709.121 to include property owned by a religious institution. This change will better reflect the purpose of existing property tax exemptions for such non-profit organizations. It will also incentivize cooperation between institutions, including those affiliated with the Catholic, Jewish, and other faith traditions, which seek to serve and heal their communities.

We are pleased to offer our joint support for SB 242 and request your favorable consideration.

Sincerely,



William Kuehnle  
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Catholic Conference of Ohio  
(717) 554-3849



Howie Beigelman  
President and CEO  
Ohio Jewish Communities