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**Testimony on Senate Bill 271  
Senate Ways & Means Committee  
June 25, 2024**

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AARP Ohio**

Good morning, Chairman Blessing, Vice Chair Roegner, Ranking Member Smith, and distinguished members of the Senate Ways & Means Committee.

My name is Amy Milam, and I serve as an Associate State Director for AARP Ohio. AARP is the nation's largest nonprofit, nonpartisan organization dedicated to empowering Americans 50 and older to choose how they live as they age. With a nationwide presence, AARP strengthens communities and advocates for what matters most to the more than 100 million Americans 50-plus and their families: health and financial security, and personal fulfillment.

**AARP is here today to support Senate Bill 271, which would establish a property tax circuit breaker program that authorizes a refundable income tax credit or rebate for homeowners and renters whose property taxes or a portion of their rent exceed five per cent of their income.**

AARP believes that property tax relief measures must be efficient, targeting relief to those most in need, while balancing tax revenue necessary for essential government services older Ohioans rely on. We have long supported property tax relief that is equitable, cost-effective, and targeted to homeowners who are most financially burdened by their property tax bill. AARP supports targeted property tax relief measures that balance local governments' need for revenue with taxpayers' need for the financial flexibility to age in their own homes.

AARP supports the adoption of circuit breaker programs, such as the one that would be authorized by Senate Bill 271, to achieve targeted and equitable property tax relief. Circuit breaker programs direct relief to taxpayers facing the highest tax burden based on their incomes. Like the circuit breaker in an electrical panel, property tax circuit breakers are "tripped" when property taxes exceed a set threshold percentage of income. The circuit breaker offsets property taxes above that level. Circuit breakers are among the most cost-effective approaches to property tax relief because they target assistance to households with the least ability to pay, rather than providing more expensive, across-the-board relief to all taxpayers without regard to their ability to pay. According to the



Lincoln Institute of Land Policy, as of 2019, 31 states and the District of Columbia authorized property tax circuit breaker programs.<sup>1</sup>

Creating livable communities throughout our neighborhoods, where residents of all ages can live, work, raise their families, and retire – is a priority for AARP Ohio. Essential to this vision is affordable housing. Housing stability is essential for long-term health and financial security. Targeted relief programs like the circuit breaker keep property taxes manageable and foster housing stability and affordability for both homeowners and renters.

I appreciate the opportunity to provide testimony on behalf of AARP. Thank you for your time, and I welcome any questions.

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<sup>1</sup> *State-by-State Property Tax at a Glance*. <https://www.lincolninst.edu/research-data/data-toolkits/significant-features-property-tax/state-state-property-tax-glance>. *Significant Features of the Property Tax*. Lincoln Institute of Land Policy and George Washington Institute of Public Policy. (Property Tax at a Glance; accessed: 05/08/2024 4:41:21 PM).