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**House Bill 179 Sponsor Testimony**

**May 28, 2025**

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for allowing me to present sponsor testimony on House Bill 179, to create a statewide screening system for property tax deductions.

Ohio offers homeowners two major forms of property tax relief based on property occupancy status. All owner-occupied parcels receive a 2.5% property tax rollback credit on qualifying levies. Further, parcels qualifying under the homestead exemption receive a \$28,000 reduction in assessed property value which will grow with inflation.

These property tax bill reductions are reimbursed by the state directly to the local governments at an expense exceeding \$1.1 billion per biennium. This means that state income taxes and state sales taxes are used from the GRF to subsidize property taxes to the tune of \$1.1 billion per biennium.

Currently, there are 88 different methods to make sure homeowners actually qualify for reductions. County auditors do their best to check requests as they are made, but their offices lack the tools to certify their work. This means a homeowner could potentially claim homesite and homestead savings on two different homes. One could also continue collecting reductions despite leaving the state. This bill aims to protect the state's investment in property tax relief from fraud and abuse.

The simple fix involves a statewide screening system to verify the residency of those seeking tax reductions. The system would be administered by the Department of Taxation and accessible to each county auditor for the specific purpose of home residency verification, allowing auditors to confidently and accurately award property tax relief.

This bill appropriates \$7.5 million per year to operate the system and give access to each county auditor; however, once this database is operational, annual state savings will likely be larger than this number, making an appropriation unnecessary and ultimately saving taxpayer dollars.

Thank you again for the opportunity to present House Bill 179. I welcome any questions the committee may have.