



**Ohio Senate**  
Senate Building  
1 Capitol Square  
Columbus, Ohio 43215  
(614) 466-8056  
[patton@ohiosenate.gov](mailto:patton@ohiosenate.gov)

**Committees:**  
Transportation – *Chair*  
Finance  
Armed Services, Veterans Affairs, and Public  
Safety  
Financial Institutions, Insurance, and Technology

**Thomas F. Patton**  
24<sup>th</sup> District

**Senate Ways & Means Committee**  
**SB 92 Sponsor Testimony**  
**February 18, 2025**

Chairman Blessing, Vice Chair Roegner, Ranking Member DeMora, and Members of the Senate Ways and Means Committee – thank you for the opportunity to provide sponsor testimony on Senate Bill 92, which would authorize a property tax exemption for 100% disabled veterans and their spouses. This bill is a reintroduction of my House Bill 90 from the 135<sup>th</sup> General Assembly and House Bill 694 from the 134<sup>th</sup> General Assembly. This language would replace the current partial homestead tax exemption for disabled veterans with an enhanced homestead exemption for all disabled veterans equal to all taxes imposed on the homestead. Under this bill, no 100% service-connected disabled veteran would owe any property taxes to the county or state.

Currently, there is a \$52,300 special exemption available for individuals who were honorably discharged with a total disability, and for surviving spouses of emergency responders who have died in the line of duty; this bill expands on the current law by increasing the exemption to equal the full value the veteran's home. Eleven other states provide 100% homestead exemption for disabled veterans, with another 11 states providing homestead exemptions over \$100,000.

My office has received hundreds of calls, as have some of you, from disabled veterans across our state pleading us to provide the property tax relief they need. This is one small step in which we can alleviate one of many financial burdens for our veterans who so courageously and selflessly fought for our nation.

Chairman Blessing and the esteemed Members of the Senate Ways and Means Committee, I would like to thank you again for this opportunity to testify. I would be happy to answer any questions at this time.