

As Introduced

**136th General Assembly
Regular Session
2025-2026**

H. B. No. 89

Representative Schmidt



A BILL

To authorize a temporary property tax reduction.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. (A) As used in this section:

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(1) "Eligible property" means either of the following:

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(a) Real property that appeared on the tax list for tax year 2022 and that was owned continuously by the same person from January 1, 2022, to December 31, 2024.

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(b) A manufactured or mobile home that appeared on the manufactured home tax list for tax year 2023 and that was owned continuously by the same person from January 1, 2022, to December 31, 2024.

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(2) "Current taxes" means the amount of current taxes charged and payable for a given tax year as computed after the reductions under divisions (A) and (B) of section 323.152 of the Revised Code and sections 319.301, 319.302, and 323.158 of the Revised Code.

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(3) "Manufactured home taxes" means the amount of manufactured home taxes charged and payable as computed after any reductions under division (B) of section 323.152 of the

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Revised Code and sections 319.302, 4503.065, and 4503.0610 of 19
the Revised Code. 20

(B) Property taxes on an eligible property shall be 21
reduced for tax year 2024 by the amount by which the current 22
taxes on that property for that year exceed the current taxes on 23
that property for tax year 2022. The manufactured home tax on 24
eligible property that is a manufactured or mobile home shall be 25
reduced for tax year 2025 by the amount by which the 26
manufactured home taxes on that home for that year exceed the 27
manufactured home taxes on that home for tax year 2023. 28

For a person that, before the effective date of this 29
section, paid any amount of tax year 2024 real property taxes on 30
an eligible property due under section 323.12 of the Revised 31
Code or tax year 2025 manufactured home taxes on an eligible 32
property due under section 4503.06 of the Revised Code, as 33
applicable, without taking into account the reduction authorized 34
by this section, the full reduction amount for the eligible 35
property shall be deducted from the next payment or payments due 36
for that property under those sections, until any excess 37
reduction is fully deducted. 38

(C) The county auditor shall certify the amount of 39
reduction authorized under this section applicable to each 40
property and manufactured or mobile home in the county to the 41
county treasurer not later than fifteen days after the effective 42
date of this section. No application shall be required as a 43
condition of receiving the reduction. 44