

As Introduced

136th General Assembly
Regular Session
2025-2026

H. J. R. No. 10

Representatives LaRe, Miller, K.

A JOINT RESOLUTION

Proposing to enact Section 2b of Article XII of the
Constitution of the State of Ohio to partially exempt
the increased value of owner-occupied residences from
taxation.

Be it resolved by the General Assembly of the State of
Ohio, three-fifths of the members elected to each house
concurring herein, that there shall be submitted to the electors
of the state, in the manner prescribed by law at the primary
election to be held on May 4, 2027, a proposal to enact Section
2b of Article XII of the Constitution of the State of Ohio to
read as follows:

ARTICLE XII

Section 2b. (A) Beginning on January 1, 2028, the extent
to which the appraised value of a homestead for the current tax
year exceeds the appraised value of the homestead for the tax
year preceding the most recent countywide reappraisal or update,
as increased by the inflation percentage for the current year,
shall be exempt from taxation so long as the homestead is owned
by the same individual or that individual's spouse. If, in any
tax year, an improvement is added to the homestead, the value of

the improvement shall not be exempted under this section unless 21
the improvement was made to repair or replace injury or 22
destruction for which a deduction was allowed from the valuation 23
of the homestead, in which case the value of the improvement 24
shall be exempted up to the amount of that deduction. 25

(B) As used in this section: 26

(1) "Homestead" includes a manufactured or mobile home 27
owned and occupied as a home by an individual whose domicile is 28
in this state. 29

(2) "Inflation percentage" means, for a tax year, the sum 30
of the lesser of the percentage increase in the gross domestic 31
product deflator determined by the bureau of economic analysis 32
of the United States department of commerce or its successor 33
agency, or three per cent, for each of the calendar years 34
following the most recent countywide reappraisal or update year. 35

(3) "Improvement" means, with respect to a building or 36
structure, a permanent addition, enlargement, or alteration 37
that, had it been constructed at the same time as the building 38
or structure, would have been considered a part of the building 39
or structure. 40

EFFECTIVE DATE 41

If adopted by a majority of the electors voting on this 42
proposal, Section 2b of Article XII of the Constitution of the 43
State of Ohio enacted by this proposal shall take effect 44
immediately. 45