

As Introduced

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

H. J. R. No. 6

Representatives Fischer, Lear

Cosponsors: Representatives Hall, T., Williams, Demetriou, Workman, Gross

A JOINT RESOLUTION

Proposing to amend Section 2 of Article XII of the
Constitution of the State of Ohio to limit property
taxes, whether voted or unvoted, to one and one-
quarter per cent or, for certain owner-occupied homes,
one per cent of real property's true value.

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 special
election to be held on May 5, 2026, a proposal to amend Section
2 of Article XII of the Constitution of the State of Ohio to
read as follows:

ARTICLE XII

Section 2. No property, taxed according to value, shall be
so taxed in excess of one per cent of its true value in money
for all state and local purposes, but laws may be passed
authorizing additional taxes to be levied outside of such
limitation, either when approved by at least a majority of the
electors of the taxing district voting on such proposition, or

when provided for by the charter of a municipal corporation. 20
However, those laws shall not cause land and improvements 21
thereon to be taxed in excess of one and one-quarter per cent of 22
its true value in money or, in the case of a dwelling owned and 23
occupied by a resident sixty-five years of age and older for at 24
least five continuous years, one per cent of its true value in 25
money. Land and improvements thereon shall be taxed by uniform 26
rule according to value, except that laws may be passed to 27
reduce taxes by providing for a reduction in value of the 28
homestead of permanently and totally disabled residents, 29
residents sixty-five years of age and older, and residents sixty 30
years of age or older who are surviving spouses of deceased 31
residents who were sixty-five years of age or older or 32
permanently and totally disabled and receiving a reduction in 33
the value of their homestead at the time of death, provided the 34
surviving spouse continues to reside in a qualifying homestead, 35
and providing for income and other qualifications to obtain such 36
reduction. Without limiting the general power, subject to the 37
provisions of Article I of this constitution, to determine the 38
subjects and methods of taxation or exemptions therefrom, 39
general laws may be passed to exempt burying grounds, public 40
school houses, houses used exclusively for public worship, 41
institutions used exclusively for charitable purposes, and 42
public property used exclusively for any public purpose, but all 43
such laws shall be subject to alteration or repeal; and the 44
value of all property so exempted shall, from time to time, be 45
ascertained and published as may be directed by law. 46

EFFECTIVE DATE 47

If adopted by a majority of the electors voting on this 48
proposal, Section 2 of Article XII amended by this proposal 49
shall take effect on January 1, 2027, and the existing version 50

of Section 2 of Article XII of the Constitution of the State of	51
Ohio shall be repealed effective January 1, 2027.	52