

**As Introduced**

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

**H. J. R. No. 7**

**Representative Hiner**

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**A JOINT RESOLUTION**

Proposing to amend Section 2 of Article XII of the 1  
Constitution of the State of Ohio to, beginning in 2  
2027, exempt owner-occupied residences from property 3  
tax and to modify the manner and mode of property 4  
taxation. 5

Be it resolved by the General Assembly of the State of 6  
Ohio, three-fifths of the members elected to each house 7  
concurring herein, that there shall be submitted to the electors 8  
of the state, in the manner prescribed by law at the general 9  
election to be held on November 3, 2026, a proposal to amend 10  
Section 2 of Article XII of the Constitution of the State of 11  
Ohio to read as follows: 12

**ARTICLE XII** 13

**Section 2.** No property, ~~taxed according to value,~~ shall be 14  
~~so taxed in excess of one per cent of its true value in money-~~ 15  
~~for all state and local purposes, but laws may be passed-~~ 16  
~~authorizing additional taxes to be levied outside of such-~~ 17  
~~limitation, either when approved by at least a majority of the~~ 18  
~~electors of the taxing district voting on such proposition, or~~ 19  
~~when provided for by the charter of a municipal-~~ 20

~~corporations~~ subject to any tax according to its value, unless the 21  
tax is levied by the state and applies uniformly to all taxable 22  
property. Land and improvements thereon Such a tax shall be 23  
~~taxed~~ levied by uniform rule according to the property's full 24  
value, ~~except that laws may be passed to reduce taxes by~~ 25  
~~providing for a reduction in value of the homestead of~~ 26  
~~permanently and totally disabled residents, residents sixty-five~~ 27  
~~years of age and older, and residents sixty years of age or~~ 28  
~~older who are surviving spouses of deceased residents who were~~ 29  
~~sixty-five years of age or older or permanently and totally~~ 30  
~~disabled and receiving a reduction in the value of their~~ 31  
~~homestead at the time of death, provided the surviving spouse~~ 32  
~~continues to reside in a qualifying homestead, and providing for~~ 33  
~~income and other qualifications to obtain such reduction~~ in 34  
money and not at a percentage of that value. Without limiting 35  
the general power, subject to the provisions of Article I of 36  
this constitution, to determine the subjects and methods of 37  
taxation or exemptions therefrom, general laws may be passed to 38  
exempt burying grounds, public school houses, houses used 39  
exclusively for public worship, institutions used exclusively 40  
for charitable purposes, and public property used exclusively 41  
for any public purpose, but all such laws shall be subject to 42  
alteration or repeal; and the value of all property so exempted 43  
shall, from time to time, be ascertained and published as may be 44  
directed by law. For tax year 2027, or tax year 2028 in the case 45  
of manufactured home taxes, and every tax year thereafter, no 46  
dwelling that is owned by its occupant and used as the 47  
occupant's primary residence, including so much of the land 48  
surrounding it, not exceeding one acre, as is reasonably 49  
necessary for the use of the dwelling as a home, shall be 50  
subject to taxes on real property or manufactured homes. 51

EFFECTIVE DATE 52

If adopted by a majority of the electors voting on this	53
proposal, Section 2 of Article XII amended by this proposal	54
shall take effect January 1, 2027, and the existing version of	55
Section 2 of Article XII of the Constitution of the State of	56
Ohio shall be repealed effective January 1, 2027.	57