As Introduced

136th General Assembly
Regular Session
2025-2026

H. J. R. No. 7

Representative Hiner

A JOINT RESOLUTION

Proposing to amend Section 2 of Article XII of the Constitution of the State of Ohio to, beginning in 2027, exempt owner-occupied residences from property tax and to modify the manner and mode of property 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 general election to be held on November 3, 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~~subject to any tax according to its value, unless the tax is levied by the state and applies uniformly to all taxable property. ~~Land and improvements thereon~~ Such a tax shall be ~~taxed~~ levied by uniform rule according to the property's full value~~, except that laws may be passed to reduce taxes by providing for a reduction in value of the homestead of permanently and totally disabled residents, residents sixty-five years of age and older, and residents sixty years of age or older who are surviving spouses of deceased residents who were sixty-five years of age or older or permanently and totally disabled and receiving a reduction in the value of their homestead at the time of death, provided the surviving spouse continues to reside in a qualifying homestead, and providing for income and other qualifications to obtain such reduction~~ in money and not at a percentage of that value. Without limiting the general power, subject to the provisions of Article I of this constitution, to determine the subjects and methods of taxation or exemptions therefrom, general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law. For tax year 2027, or tax year 2028 in the case of manufactured home taxes, and every tax year thereafter, no dwelling that is owned by its occupant and used as the occupant's primary residence, including so much of the land surrounding it, not exceeding one acre, as is reasonably necessary for the use of the dwelling as a home, shall be subject to taxes on real property or manufactured homes.

EFFECTIVE DATE

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