

As Introduced

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

S. B. No. 356

**Senator Koehler
Cosponsor: Senator Schaffer**

To temporarily increase the amount of the homestead 1
exemptions and to declare an emergency. 2

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

Section 1. (A) Notwithstanding any provision of the 3
Revised Code to the contrary, for tax year 2025, in the case of 4
property on the real property tax list, and tax year 2026, in 5
the case of manufactured or mobile homes on the manufactured 6
home tax list, the amount of taxes on a property that would 7
otherwise be reduced pursuant to section 4503.065 or division 8
(A) of section 323.152 of the Revised Code for that year shall 9
be multiplied by two. Nothing in this section shall increase the 10
amount of any reduction authorized under section 319.304 of the 11
Revised Code for that tax year. 12

(B) Notwithstanding any provision of the Revised Code to 13
the contrary, the increase by this act in the reduction 14
authorized for any property under section 323.152 or 4503.065 of 15
the Revised Code for tax year 2025, in the case of property on 16
the real property tax list, or tax year 2026, in the case of 17
property on the manufactured home tax list, shall be applied 18
entirely against the second-half tax bill issued for such 19
property for that respective tax year. 20

Section 2. This act is hereby declared to be an emergency	21
measure necessary for the immediate preservation of the public	22
peace, health, and safety. The reason for such necessity is to	23
provide immediate tax relief to Ohio's most vulnerable	24
taxpayers. Therefore, this act shall go into immediate effect.	25