As Introduced

136th General Assembly
Regular Session
2025-2026

S. J. R. No. 7

Senator Blessing

A J O I N T R E S O L U T I O N

Proposing to amend Section 2 of Article XII and to enact Section 2b of Article XII of the Constitution of the State of Ohio to authorize land value taxes.

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 and to enact Section 2b of Article XII of the Constitution of the State of Ohio to read as follows:

ARTICLE XII

Section 2. ~~No~~ Except as provided in Section 2b of this article, 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. Land and improvements thereon shall be taxed by uniform rule according to value,

except as provided in Section 2b of this article and 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. 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.

Section 2b. Any political subdivision of this state whose governing authority consists solely of officials required by law to be elected to that authority or the state may levy a tax solely on land, which shall be taxed by uniform rule according to the land's true value. Burying grounds, land upon which public school houses or houses used exclusively for public worship are located, land used exclusively for charitable purposes, and public land used exclusively for any public purpose shall be exempted from this tax, but no other land may be exempted from this tax, including through a partial exemption or a tax credit such as a tax reduction factor. Nor may any

mechanism be adopted by the general assembly or a political subdivision that would effectively lower land values, including valuing land under Section 36 of Article II or assessing land at a percentage of its true value. The rate of the tax or revenue from the tax generated by that rate shall not be reduced by the state or any political subdivision except that the state or a subdivision may effectuate such a reduction for a tax it levies.

EFFECTIVE DATE

If adopted by a majority of the electors voting on this proposal, Section 2 of Article XII amended by this proposal and Section 2b of Article XII enacted 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.