

As Introduced

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

S. J. R. No. 7

Senator Blessing

A JOINT RESOLUTION

Proposing to amend Section 2 of Article XII and to enact 1
Section 2b of Article XII of the Constitution of the 2
State of Ohio to authorize land value taxes. 3

Be it resolved by the General Assembly of the State of 4
Ohio, three-fifths of the members elected to each house 5
concurring herein, that there shall be submitted to the electors 6
of the state, in the manner prescribed by law at the general 7
election to be held on November 3, 2026, a proposal to amend 8
Section 2 of Article XII and to enact Section 2b of Article XII 9
of the Constitution of the State of Ohio to read as follows: 10

ARTICLE XII 11

Section 2. ~~No~~ Except as provided in Section 2b of this 12
article, no property, taxed according to value, shall be so 13
taxed in excess of one per cent of its true value in money for 14
all state and local purposes, but laws may be passed authorizing 15
additional taxes to be levied outside of such limitation, either 16
when approved by at least a majority of the electors of the 17
taxing district voting on such proposition, or when provided for 18
by the charter of a municipal corporation. Land and improvements 19
thereon shall be taxed by uniform rule according to value, 20

except as provided in Section 2b of this article and except that 21
laws may be passed to reduce taxes by providing for a reduction 22
in value of the homestead of permanently and totally disabled 23
residents, residents sixty-five years of age and older, and 24
residents sixty years of age or older who are surviving spouses 25
of deceased residents who were sixty-five years of age or older 26
or permanently and totally disabled and receiving a reduction in 27
the value of their homestead at the time of death, provided the 28
surviving spouse continues to reside in a qualifying homestead, 29
and providing for income and other qualifications to obtain such 30
reduction. Without limiting the general power, subject to the 31
provisions of Article I of this constitution, to determine the 32
subjects and methods of taxation or exemptions therefrom, 33
general laws may be passed to exempt burying grounds, public 34
school houses, houses used exclusively for public worship, 35
institutions used exclusively for charitable purposes, and 36
public property used exclusively for any public purpose, but all 37
such laws shall be subject to alteration or repeal; and the 38
value of all property so exempted shall, from time to time, be 39
ascertained and published as may be directed by law. 40

Section 2b. Any political subdivision of this state whose 41
governing authority consists solely of officials required by law 42
to be elected to that authority or the state may levy a tax 43
solely on land, which shall be taxed by uniform rule according 44
to the land's true value. Burying grounds, land upon which 45
public school houses or houses used exclusively for public 46
worship are located, land used exclusively for charitable 47
purposes, and public land used exclusively for any public 48
purpose shall be exempted from this tax, but no other land may 49
be exempted from this tax, including through a partial exemption 50
or a tax credit such as a tax reduction factor. Nor may any 51

mechanism be adopted by the general assembly or a political 52
subdivision that would effectively lower land values, including 53
valuing land under Section 36 of Article II or assessing land at 54
a percentage of its true value. The rate of the tax or revenue 55
from the tax generated by that rate shall not be reduced by the 56
state or any political subdivision except that the state or a 57
subdivision may effectuate such a reduction for a tax it levies. 58

EFFECTIVE DATE 59

If adopted by a majority of the electors voting on this 60
proposal, Section 2 of Article XII amended by this proposal and 61
Section 2b of Article XII enacted by this proposal shall take 62
effect January 1, 2027, and the existing version of Section 2 of 63
Article XII of the Constitution of the State of Ohio shall be 64
repealed effective January 1, 2027. 65