

Chairman Oelslager, Vice Chair Manning, Ranking Member Skindell, and members of the Senate Finance Committee, my name is Bill Wilkins, and I appear before you today on behalf of Creative Housing Inc. of Central Ohio. I currently serve on the Creative Housing board of trustees, and I am a past board member of the Franklin County Board of Developmental Disabilities (FCBDD). Both organizations share the common mission of enhancing the lives of people with developmental disabilities. FCBDD is a county agency committed to helping people with developmental disabilities live, learn, and work in our community. Creative Housing Inc. is a nationally recognized non-profit corporation that has involved people with disabilities and their families in the development of over \$80 million in neighborhood-based housing options in central Ohio.

I have also served as director and deputy director of the Ohio Office of Budget and Management (OBM), director of the Ohio Department of Administrative Services, and director of the Ohio Department of Taxation. I am here today to seek your support for including language in the pending omnibus amendment to clarify the long-standing real estate tax exemption for developmental disability housing.

Non-profit housing entities work with county boards of DD to provide low-cost housing for people with developmental disabilities. The Ohio Department of Taxation has determined that such homes are exempt from property taxation, and this exemption is critical to their mission and continued financial sustainability. Recently, however, the Ohio Board of Tax Appeals overruled the Ohio tax commissioner's determination in a case in Montgomery County. The board of appeals ruled in this way because the law as it is written does not explicitly state that these homes are tax-exempt. This has dire implications for disability housing across Ohio. Rough estimates from Franklin County alone show that if these homes were required to pay property taxes, then rent would increase about \$100 per person, per month. This increase would be devastating to people with developmental disabilities that already need assistance to afford community living. We ask for the Senate's support of an amendment that will keep the long-standing status quo and clarify that these homes are and should remain tax-exempt. This amendment is unlikely to create new costs for state or local governments, as we are not aware of properties that are currently paying the tax. We ask for your support to ensure people can continue to live in the community and avoid institutionalization due to rising rents.

Thank you for your time and consideration of this critical issue. I welcome an opportunity to answer any questions you may have.

