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**OHIO SENATE WAYS AND MEANS COMMITTEE**

**PROPONENT TESTIMONY -- HOUSE BILL 66 (written only)**

October 5, 2021

Jon Honeck  
Senior Policy Analyst

Good Morning, Chair Blessing, Vice Chair Roegner, Ranking Minority Member Williams, and Members of the Senate Ways and Means Committee. My name is Jon Honeck, and I am a Senior Policy Analyst with the County Commissioners Association of Ohio (CCAO). I am writing to express our support for House Bill 66, which will require additional reporting and review of property tax exemptions and reductions.

The property tax is a fundamental revenue source that supports many different services provided by counties, other local governments, and schools. County governments typically receive property tax revenue for their general fund, and voters have enacted levies for many specialized services such as mental health, children's services, senior services, developmental disabilities, libraries, and park districts.

Ohio law contains numerous exemptions to property taxes. Some of these exemptions are discretionary on the part of local governments, such as the enterprise zone program and the community reinvestment area program, while others are made available to property owners that meet certain criteria (e.g., homestead exemption, residential property, and homeowner rollbacks).

Property tax exemptions should be monitored closely to make sure they are being used to fulfill their intended purposes. House Bill 66 will facilitate additional review and reporting of these exemptions by requiring summary information to be included in the biennial Tax Expenditure Report that accompanies the governor's budget proposal. The bill passed the House unanimously by a vote of 98 – 0.

We thank the sponsor for reintroducing this legislation, and we urge the committee to report the bill favorably.



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