



# Ohio Legislative Service Commission

## Bill Analysis

Joe McDaniels

### H.B. 245

130th General Assembly  
(As Introduced)

**Reps.** Barborak, Antonio, Foley, Lundy, Ramos, Rogers, Sheehy, Stinziano, Phillips

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## BILL SUMMARY

- Extends the 10% and 2.5% property tax rollbacks to new and replacement levies approved at the November 2013 general election.

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## CONTENT AND OPERATION

### Property tax rollbacks

The bill applies the 10% and 2.5% partial property tax "rollback" exemptions to new and replacement levies approved at the November 2013 general election. In effect, the bill grandfathers new and replacement levies approved at that election under the law as it existed before the effective date of H.B. 59 of the 130th General Assembly.

### Continuing law

Under continuing law, residential homeowners may claim two partial property tax reductions (commonly called "rollbacks") that reduce their property tax bill by up to 12.5%. A 10% rollback applies to all real property that is not intended primarily for use in a business activity. A 2.5% rollback applies to homesteads occupied by the homeowner. The state is required to reimburse local governments and schools for revenue lost because of the rollbacks.<sup>1</sup>

### H.B. 59 limitations

H.B. 59 limited the application of the 10% and 2.5% rollbacks by specifying that the rollbacks may not be applied to reduce the taxes due on new or replacement levies approved at elections held on or after September 29, 2013 (the act's 90-day effective

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<sup>1</sup> R.C. 319.302 and 323.152(B).

date). The rollbacks continue to apply to all levies approved at elections held before September 29, 2013, and to subsequent renewals of those levies.<sup>2</sup> Furthermore, the rollbacks continue to apply to taxes due on all inside millage (unvoted levies) levied at any time.<sup>3</sup>

### **Effect of the bill**

The bill changes the definition of "qualifying levy" to include new and replacement levies approved at the November 5, 2013, general election and subsequent renewals of such levies. The H.B. 59 limitations would continue to apply to levies approved after November 5, 2013.<sup>4</sup>

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## **HISTORY**

<b>ACTION</b>	<b>DATE</b>
Introduced	08-15-13

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<sup>2</sup> R.C. 319.302 and 323.152(B) of H.B. 59 of the 130th General Assembly.

<sup>3</sup> R.C. 319.302 and 323.152(B) of H.B. 72 of the 130th General Assembly.

<sup>4</sup> R.C. 319.302 of the bill.

