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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 28\*  
136<sup>th</sup> General Assembly

## Bill Analysis

[Click here for H.B. 28's Fiscal Note](#)

**Version:** As Reported by House Ways & Means

**Primary Sponsors:** Reps. Mathews and T. Hall

Zachary P. Bowerman, Attorney

### SUMMARY

- Eliminates the authority of political subdivisions to levy replacement property tax levies, beginning with elections held on or after October 1, 2025.

### DETAILED ANALYSIS

#### Replacement property tax levies

The bill eliminates the authority of political subdivisions to levy replacement property tax levies, beginning with elections held on or after October 1, 2025.<sup>1</sup>

Under current law, a subdivision may propose a replacement levy to extend the term of an existing levy. A replacement levy is imposed at the same original millage rate of the levy it is replacing. By contrast, subdivisions may also propose renewal levies, which extend the term of an existing levy at its current effective millage rate – i.e., its rate after reductions resulting from the H.B. 920 tax reduction factors. The tax reduction factors have the effect of lowering a levy's effective millage over time, since they are designed to prevent a subdivision's tax revenue from growing at the same rate as property values. Consequently, unlike a renewal levy, a replacement levy allows subdivisions to receive the benefit of any growth in property tax values that occurred during the life of the existing levy.

\* This analysis was prepared before the report of the Ways and Means Committee appeared in the House Journal. Note that the legislative history may be incomplete.

<sup>1</sup> R.C. 5705.192, repealed, and conforming changes in R.C. 319.301, 319.302, 523.06, 1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, and 5705.412; Section 4.

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## HISTORY

Action	Date
Introduced	01-28-25
Reported, H. Ways & Means	--

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