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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**S.B. 140**  
**134<sup>th</sup> General Assembly**

## **Fiscal Note & Local Impact Statement**

[Click here for S.B. 140's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsor:** Sen. Schaffer

**Local Impact Statement Procedure Required:** No

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### **Highlights**

- The bill changes the procedure for community schools to obtain exemption from property taxes, and has no fiscal effect.

### **Detailed Analysis**

The bill repeals a provision of H.B. 166 of the 133<sup>rd</sup> General Assembly, the main operating budget, that removed a requirement that a community school file an annual exemption application for its property with the Tax Commissioner as a condition of receiving the tax exemption. The change made by H.B. 166 and repealed by the bill instead requires only an annual statement attesting that the property continues to qualify for exemption. The effect of the bill is to reinstate the requirement that community schools file an annual application with the Tax Commissioner or a county auditor to obtain an exemption. The change would be effective in tax year 2022.

The bill has no fiscal effect. Under continuing law, community school property used for an educational purpose qualifies for a property tax exemption.