

History of Changes:

1851 - New Construction required taxation of all property by uniform rule (but expressly authorized exemption for certain property classes, e.g. churches, schools, etc).

1902 - End to state property tax levies for general fund.

1910 - Culmination of reform movement leading to creation of single State Tax Commission to supervise local property tax administration.

1925 - First statutory requirement for six-year reappraisal.

1927 - Statute set aggregate tax limit of 15 mills on each dollar of tax valuation except for taxes approved by voters (1% of true value since 1901).

1931 - Constitutional amendment limited levies without voters approval to 1.5% of true value.

1933 - Constitution set limit of 1% of true value on non-voted levies.

1934 - Statue reduced aggregate tax limit from 15 mills to 10 mills for non-voted levies.

1939 - State Tax Commission replaced by Department of Taxation: A Board of Tax Appeals which supervised real property tax administration, and a Tax Commissioner assuming functions with respect to public utility property.

1965 - First statutory requirement that real property be assessed at no more than 50% of true value, with actual percentage to be established by uniform rule of the Board of Tax Appeals.

1971 - Enactment of 10% rollback and first legislation authorizing homestead exemptions.

1972 - BTA rule setting tax value at 35% of true value to be implemented by all counties as they complete their sexennial appraisal cycle, with adjustments to maintain the 35% level.

1973 - Top bracket of the homestead exemption increased from \$8,000 to \$10,000.

1974 - Legislation authorized valuation of agricultural property according to current use (1973 constitutional amendment).

1975 - Homestead exemption extended to permanently and totally disabled homeowners.

1976 - Real property tax credits provided; real property valuations updated every three years; and State Department of Tax Equalization created.

1976 - Definition of "total income" for homestead exemption amended to exclude disability benefits paid by the Veterans Administration and other branches of the armed services, and social security income increases after December 31, 1975.

1976 - The limit of each homestead exemption income bracket increased by \$1,000 (except the highest bracket).

1978 - Closing date for payment of first half real property taxes changed.

1979 - A 2.5% tax rollback on residential property is granted. The upper income limit on homestead exemption at \$15,000 and created three \$5,000 income brackets.

1980 - Separate percentage reduction factors applied to two classes of real property (combined value of residential and agricultural property and value of other real property).

1983 - Department of Tax Equalization eliminated and all of its functions transferred to the Department of Taxation.

1986 - The limit of each homestead exemption income bracket increased by \$1,500 beginning in tax year 1988.

1991 - Homestead exemption extended to surviving spouses of homestead exemption recipients (1990 constitutional amendment)

1994 - Extended Enterprise Zone program to December 31, 1997, reduced maximum percentage for tax exemptions and changed real property exemption procedures.

1995 - The limit of each homestead exemption income bracket increased by \$4,300 beginning in tax year 1995.

1997 - Extended Enterprise Zone program to June 30, 1999.

1998 - Permits treasurers in counties with a population of at least 200,000 to issue tax certificates on delinquent real property.

1999 - The limit of each homestead exemption income bracket increased by 10.5% and the reduction in taxable value schedule was adjusted effective for tax year 1999. The brackets (tax year 2000) and the maximum deduction (tax year 2002) was indexed based on gross domestic product in future tax years.

2000 - Manufactured homes purchased after Jan 1 are taxed like real property (An owner of a home purchased prior to January 1, 2000 has the option of converting to this new taxation method)

2007 - Homestead exemption no longer based on income levels is available to home owners based on age and home ownership (see homestead page for more homestead qualification details)

2014 - Newly expanded homestead exemption program signed into law that provides tax relief to qualified senior citizens and permanently and totally disabled Ohioans. Qualification is based on an Ohio adjusted income level of \$31,800 or less. (see homestead page for more homestead qualification details)

See the Homestead Page for more information.