



Week of December 4, 2023

Senate passes bill enhancing the homestead exemption, returning it to the House

Senior citizens with incomes under \$75,000 would receive a property tax cut under a revised version of [House Bill \(HB\) 187](#) passed this week by the Ohio Senate. Rather than utilizing the House's approach to address historically high property values by averaging three years' worth of data, the Senate took a different approach that was approved in a unanimous, bipartisan vote. The bill returns to the House for a final concurrence vote, which could occur at its next meeting on Dec. 13. It is uncertain whether the House will concur with the Senate's changes or even bring the bill up for a vote before the holiday break. Complicating matters is the deepening rift between House Speaker **Jason Stephens** and Senate President **Matt Huffman**, which has halted movement on several bills at the legislative finish line.

Under the Senate's temporary plan in place for tax years 2023, 2024, and 2025, the current homestead exemption amount would be increased to \$30,000 for those with incomes under the current threshold of \$36,100. Seniors making more than \$36,100 but less than \$75,000 would receive a reduced exemption amount. Seniors with an income above \$75,000 would receive no tax benefit. The Senate also retained a House provision, which permanently grants county auditors the final authority to determine property values, rather than the state tax commissioner as under current law. Finally, the Senate created new restrictions on school boards' ability to challenge property tax valuations by (1) prohibiting them from filing counter-complaints when the original complaint was filed by another school board, local government, or someone other than the property owner, and (2) limiting the timeframe for challenges on recently sold property to a maximum of two years.

School districts would be reimbursed by the state for only one-half of the lost revenue from the new tax cut – an estimated \$97 million loss over three years – while local governments would be fully reimbursed. The reimbursements for the full revenue losses from the existing homestead exemption would continue. The bill includes an emergency clause, allowing it to go into immediate effect, and appropriates funding for the reimbursements, allowing Gov. **Mike DeWine** to line-item veto any item in the bill.

Education committees pass one bill, amend others

The Senate Education Committee modified its bills on academic intervention, [SB 162](#), and regulatory flexibility, [SB 168](#). For SB 162, senators accepted changes that would (1) require math achievement improvement plans (MAIPs) be developed by schools in which more than half of students are not proficient on the state third-grade math assessment, and (2) require the creation of a mathematics improvement and monitoring plan (MIMP) for students scoring at the lowest level on the third-grade math assessment.

The changes to SB 168 now (1) include a correction to the Rapback and background check requirements for contractors working in schools, (2) codify an administrative code law that creates a temporary, non-

renewable license for out-of-state teachers to teach for up to one year, and (3) removes the bill's exemption from administering the dyslexia screener to already-screened students.

Meanwhile, the House Primary and Secondary Education Committee passed [HB 70](#), which requires schools to adopt a policy regarding the administration of over-the-counter drugs to students, and amended [HB 312](#), which now includes educational service centers in the bill's newly created Prenatal-to-Five Early Childhood to Post-Secondary Regional Partnerships Program.

Both committees are expected to meet next week with potential votes on SB 162, SB 168, and HB 312.

Senate, DeWine scuttle planned vote on attendance legislation

A committee vote on a revised version of [Senate Bill \(SB\) 49](#) was pulled from this week's agenda in the House due to opposition from the Senate and Gov. **Mike DeWine**. The changes, which were never made public, would have created "educational experience days" for students to participate in school-sanctioned educational events outside the classroom and exempt the first ten of those days from excused absence calculations. Another change would no longer count a student's first five excused absences toward the state report card's graded chronic absenteeism indicator. Senators, including Sen. **Andrew Brenner**, disagreed strongly with the provisions while the statewide chronic absenteeism sits at 26.8%. The governor's office disagreed as well, reportedly threatening a veto of the legislation. Additional work on the bill will resume in January when lawmakers return from their recess.

Senate confirms Dackin as DEW director; state superintendent finalists announced

Steve Dackin was confirmed by the Ohio Senate this week and now serves as the inaugural director of the Department of Education and Workforce. Meanwhile, the State Board of Education narrowed its list of candidates for superintendent of public instruction to three: **Paul Craft**, superintendent of Buckeye Valley Local Schools, **Jeffrey Greenley**, superintendent of Belpre City Schools, and **Julia Simmerer**, a senior executive director at DEW.

Heard around the Statehouse

"I think the better solution would be a reprieve for everybody that's paying property taxes." - Sen. **Kristina Roegner**, [speaking to a reporter](#) on the Senate's narrower property tax proposal.

"I don't think we're getting very close." - Rep. **Jay Edwards**, referring to the House and Senate negotiations on recreational marijuana legislation altering the law enacted by Issue 2 that took effect on Dec. 7.