

As Introduced

**135th General Assembly
Regular Session
2023-2024**

H. J. R. No. 6

Representatives Lear, Wiggam

Cosponsors: Representatives Gross, Johnson, Klopfenstein, Dean

A JOINT RESOLUTION

Proposing to enact Section 23 of Article I of the 1
Constitution of the State of Ohio to limit property 2
tax increases for a property owner to not more than 3
four per cent per year. 4

Be it resolved by the General Assembly of the State of 5
Ohio, three-fifths of the members elected to each house 6
concurring herein, that there shall be submitted to the electors 7
of the state, in the manner prescribed by law at the general 8
election to be held on November 5, 2024, a proposal to enact 9
Section 23 of Article I of the Constitution of the State of Ohio 10
to read as follows: 11

ARTICLE I 12

Section 23. (A) No person may be compelled to pay, 13
directly or indirectly, an amount of real property taxes, levied 14
on a parcel of property, that exceeds the amount of the tax 15
levied on that parcel in the preceding year, subject to division 16
(F) of this section, plus the lesser of the rate of inflation, 17
if positive, or four per cent. 18

<u>(B) Nothing in this section shall:</u>	19
<u>(1) Prevent a person from voluntarily supporting any state or local government entity;</u>	20 21
<u>(2) Preclude a one-time increase in property tax liability in excess of the limit described in division (A) of this section in a year in which any of the following applies to a parcel:</u>	22 23 24
<u>(a) The parcel is divided;</u>	25
<u>(b) Expiration of a tax exemption, abatement, or credit that had applied to the parcel in the preceding year;</u>	26 27
<u>(c) A building is completed or significantly improved and is added to the tax list on the parcel after the effective date of this section.</u>	28 29 30
<u>(C) Neither the state nor a local government shall impose or increase any fees, assessments, monetary charges, or payments in lieu of taxes to finance government services otherwise funded through taxation of real property or create new or special jurisdictions, agencies, or parcels that act to circumvent the limitations imposed by this section.</u>	31 32 33 34 35 36
<u>(D) Any court may enforce this section, so long as the parcel is located within the territorial jurisdiction of that court. Upon review in any legal action, all doubts shall be resolved in favor of the taxpayer and the lawfulness or propriety of any taxes, fees, or assessments shall be construed in favor of the taxpayer. Prevailing taxpayers shall be entitled to recover costs and legal fees in any legal action to enforce this section.</u>	37 38 39 40 41 42 43 44
<u>(E) This section shall be strictly enforced to protect Ohio taxpayers. No other provision of the Ohio Constitution</u>	45 46

shall impair or limit the rights contained herein. 47

(F) For the tax year beginning on January 1, 2025, the 48
amount of tax levied on a parcel in the preceding year shall be 49
calculated based on the amount of tax levied on the parcel for 50
the tax year beginning on January 1, 2022, plus the amount of 51
any taxes levied on the parcel for the tax year beginning on 52
January 1, 2025, that are attributable to a tax approved after 53
January 1, 2022, but before January 1, 2025. 54

EFFECTIVE DATE 55

If adopted by a majority of the electors voting on this 56
proposal, Section 23 of Article I of the Constitution of the 57
State of Ohio enacted by this proposal shall take effect on 58
January 1, 2025. 59