



OHIO COMMON GROUND RESEARCH CENTER

Property Tax Abolition Calculator

How the beta version works · Updated October 12, 2026

Beta test version. The calculator has not yet been independently validated. Its figures may change and should not be cited. Questions or problems: info@ohiocommonground.com

What it is

The calculator lets an Ohio voter build a plan to replace the revenue from local property taxes if they were abolished. It shows whether that plan covers what every kind of local government would lose, and what it means for the voter's own household. It shows options and what each one costs. It does not recommend any of them.

Online at ohiocommonground.com/ohio-property-tax-calculator-beta-version.

The number it starts from

Ohio charged \$21.41 billion in real property taxes in tax year 2024. The Legislative Budget Office (LBO) estimates that \$2.52 billion of that, the fixed-sum levies such as bond payments, would shift onto utility property instead of disappearing. That leaves **\$18.89 billion** to replace. The calculator opens with every lever at zero, showing that full gap.

The five choices a user makes

1. **Year and basis.** Tax year 2024 actual figures, or LBO's tax year 2027 projection. A second setting decides whether state tax yields count all funds or only the General Revenue Fund. Each lever counts only revenue figures from the same year as the property tax it replaces, so sales tax works in the 2024 view and income tax in the 2027 view. To combine sales and income taxes, users click "Combine sales and income taxes" on any greyed-out lever, or tick "Allow levers from other years." Either one moves to the 2027 view, where income tax has a published figure, and turns the other levers back on using earlier-year figures. Those levers are flagged as approximate and likely understate what they would raise.
2. **Scope.** All real property (the amendment), school levies only, or all property including utility personal property.
3. **Obligations.** Fixed-sum levies either shift to utilities (LBO's method) or stay in the amount to be replaced. The user can also redirect the roughly \$1.96 billion the state now pays to reimburse property tax credits.
4. **Spending kept.** A school spending cut of 0–50% on a choice of three bases. Separate settings decide how much of their lost revenue counties, townships, municipalities and special districts get back, from 50% to 100%.
5. **Revenue raised.** Up to eight levers:
 - the state sales tax rate (2024 view, or 2027 with the switch on)
 - a flat income tax add-on (2027 path only)
 - new income tax brackets (2027 path only)

- the commercial activity tax (2024 view, or 2027 with the switch on)
- keeping the commercial and industrial property tax
- county sales tax up to each county's legal cap
- school-district income taxes
- the user's own revenue assumption, labeled unverified and kept on a separate line

Erosion settings let the user assume that higher rates shrink each tax base.

What it shows

- **Meter.** The requirement, the revenue raised and the balance, pinned at the top on every screen size. It reads "Revenue replaced" only if every type of local government is covered; a statewide surplus cannot hide a township shortfall.
- **Coverage table.** What each type of government lost and what it gets back from local revenue and from shared state revenue.
- **Who pays, before and after.** Who sends each tax to the government by law, not who ends up bearing it.
- **OBM comparison.** The replacement amounts that the Office of Budget and Management's "15–18% sales tax" figure would imply. It does not judge that estimate.
- **Household panel.** The voter's own property tax removed, set against the new sales and income taxes they would pay. Renters see results at four assumed pass-through rates, because no reliable figure exists for how much of the tax reaches their rent.
- **Controls.** "Clear levers" sets every revenue lever back to zero and keeps the other choices; "Start over" returns everything to the opening state.
- **Methodology section.** Every number, its source, every intermediate step, and a ledger in which every dollar is accounted for.

How it is built

Every figure comes from a primary source: LBO, the Ohio Department of Taxation, the Office of Budget and Management, the Department of Education and Workforce, and Ohio law. The figures live in one master workbook, which is exported to the data file the calculator reads. All the math runs in the visitor's browser, so nothing a visitor enters is sent anywhere or saved. Share links record the scenario and the data version, so a link always reproduces the result it was made with. The calculator passes 38 automated checks, including the six reference results in its specification.

Limits it states openly

- It is static: no migration, price or home-value effects beyond the erosion settings.
- Statewide averages hide differences between districts.
- Some of the split by government type is the calculator's own estimate, not an LBO figure.
- The figures have not yet been independently verified.

Reminder: this is a beta test version. Independent verification of the data and an independent review of the model are still under way. Until both are complete, treat every figure as provisional and do not cite it.