OCG Bill Review — H.B. 391 (Property Tax Rates as a Percentage of Value)

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Bill Review No. 007 · RL-2026-047 · 11/16/26 · Version 1.0

Bottom line: H.B. 391 would add a percentage to every property tax levy and bond question on Ohio ballots, and to every property tax bill. It would not change any tax rate or the amount anyone owes. Next to the familiar "mills," voters would see the tax as a percent of the property's value: a 1-mill levy would also read "0.035% of the county's market value." The bill was amended in committee in March 2026 to rewrite 46 levy and bond statutes one by one, rename the auditor's "market value" as "the county's market value," and push the start date to elections on or after January 1, 2027. The amendment was adopted with no testimony, and LSC's analysis and LBO's fiscal note still describe the introduced bill. A substitute bill, l_136_1642-2, has also been prepared for the committee; OCG had not obtained its text or confirmed whether it was adopted at release (see section 3).

Since 2022, Ohio levy ballots already state the cost in dollars for each $100,000 of value. For a new levy, the bill's percentage is the same number in another unit: $35 per $100,000 is 0.035% ($35 ÷ $100,000). For a renewal, the ballot prices the dollar figure at the lower "effective rate" after House Bill 920 reductions, while the new percentage follows the full voted millage. On a renewal, the two figures would not match. Every witness in the committee record, five plus the sponsors, testified in favor. The Ohio Township Association says it opposes the bill but has filed no testimony. The House Ways and Means Committee has scheduled a sixth hearing, with a possible vote, for November 18. Section 7 identifies five drafting issues.

Item	Detail
Bill	H.B. 391, 136th General Assembly — "to require tax rates to be expressed as a percentage of true value on tax bills and ballot language"
Sponsors	Reps. Jack K. Daniels (R-32nd District) and Heidi Workman (R-72nd District); 19 cosponsors, all Republicans, including the committee's chair and vice chair
House action	Introduced Jul 1, 2025; referred to Ways and Means Sep 15, 2025; five hearings; amended Mar 25, 2026 (AM_136_1963); 6th hearing, possible vote, Nov 18, 2026
Senate action	None. No Senate companion found.
Version reviewed	As Introduced, as amended by AM_136_1963 (no As Reported text exists), with LSC's analysis and LBO's fiscal note for the introduced version. Substitute l_136_1642-2 not reviewed.
Lame-duck flag	Yes. The bill needs a committee vote, House passage, Senate committee and floor action, and the Governor's signature before the General Assembly ends.
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1. What the bill does, in plain language

H.B. 391, as amended, does four things.

1. **Adds a percentage to levy and bond ballots.** Each ballot question and election notice for a property tax levy or a bond issue paid by property taxes would state the rate in mills and also "as a percentage of the county's market value." The amendment writes this into each statute that prescribes a ballot form, including school, township, county, library, park, port authority, transit and fire levies, school bond and facilities questions, and combined school income-and-property tax questions.
2. **Adds a percentage to tax bills.** Real property and manufactured home tax bills would show the effective tax rate in mills and as a percentage of true value, identified as the "county's market value."
3. **Renames true value.** Current law describes the dollar figure on levy ballots as an amount "for each $100,000 of the county auditor's market value." The amendment changes the phrase to "the county's market value" throughout. The definition is unchanged: "the true value in money of real property."
4. **Sets the start date.** The ballot changes apply to elections on or after January 1, 2027. The introduced bill used January 1, 2026.

How the numbers work. Ohio taxes real property on 35% of its appraised value. One mill is $1 per $1,000 of that taxable value. So one mill equals 0.035% of the property's full value, or $35 per $100,000.[1] On a $250,000 home, a 1.5-mill levy at the voted rate costs about $131 a year, or 0.0525% of value.[2]

What the amendment removed. The introduced bill created one general rule (new R.C. 5705.171) directing the Secretary of State to prescribe the form. The amendment deletes that section and the Secretary of State's role and instead edits each ballot statute.[3]

LBO found "no direct fiscal effect" on the state and local governments. Its note covers the introduced bill, not the amended version.[4]

2. Provision by provision

Statute	Topic	Current law	H.B. 391 as amended
323.131; 4503.06	Real property and manufactured home tax bills	Effective tax rate shown in mills	Also shown as a percentage of true value, labeled the "county's market value"
5705.01(P), (Q)	Definitions	"The county auditor's market value" means true value; "effective rate" defined for renewals, increases and decreases	Renamed "the county's market value"; effective rate unchanged
5705.03, 5705.195, 5705.21–.261 and others	Auditor certification; levy notices and ballots	Rate in mills per $1 of taxable value and dollars per $100,000 of value	Adds "___% of the county's market value" after the mills

[1] Ohio Legislative Service Commission, *Bill Analysis: H.B. 391, As Introduced* (corrected version), 136th General Assembly, November 17, 2025, https://www.legislature.ohio.gov/download?key=26556.

[2] Chief Jack Simone, Springfield Township Police Department, proponent testimony on H.B. 391, House Ways and Means Committee, November 19, 2025.

[3] Amendment AM_136_1963 to H.B. 391, As Introduced, adopted by the House Ways and Means Committee, March 25, 2026, including the amendment's synopsis and amended R.C. 5705.01(P)–(Q) and 5705.25.

[4] Ohio Legislative Service Commission, Legislative Budget Office, *Fiscal Note & Local Impact Statement: H.B. 391, As Introduced*, November 19, 2025, https://www.legislature.ohio.gov/download?key=26791.

Statute	Topic	Current law	H.B. 391 as amended
5705.25(C) and similar	Renewal, increase and decrease levies	Dollar figure uses the effective rate "in lieu of the rate"	Unchanged; percentage added next to the voted mills
133.18; 3318.01–.45; 3311.50; 3381.03	Bond issues; school facilities; joint vocational and arts districts	Average annual levy in mills and dollars per $100,000	Adds the percentage
306.32, 306.322; 345.01–.04; 505.37–.481; 511.28, 511.34; 513.18; 755.181; 1545.041, 1545.21; 1711.30; 4582.024, 4582.26	Transit, library, township, cemetery, hospital, park, port authority and other levies	Same	Adds the percentage
5748.01–.03, 5748.08	School income tax and combined income-property questions	Same for the property portion	Adds the percentage
5705.171 (introduced)	General rule; Secretary of State form	—	Deleted by amendment
Section 3 (uncodified)	Application	—	Elections on or after Jan 1, 2027

3. Context

The 2022 ballot law. H.B. 140 of the 134th General Assembly, effective September 13, 2022, changed levy ballots to state the rate in mills and the cost in dollars for each $100,000 of the property's full value, replacing a dollar figure based on taxable value.[5] For renewals, the dollar figure is based on the levy's current effective rate rather than its voted rate.[6] H.B. 391 would add a third expression of the same rate.

House Bill 920 and the effective rate. Ohio's tax reduction factors, dating to House Bill 920 (1976), reduce the rate actually charged on fixed-rate voted levies as the value of existing property rises, so the levy collects about the same dollars from that property as when approved. They do not apply to inside (unvoted) millage or to some levy types. The result is an "effective rate" lower than the voted millage. Westerville City Schools' treasurer told the committee all of the district's voted operating levies are subject to the reduction factors.[7]

The 2025 property tax package. On December 19, 2025, the Governor signed H.B. 124, 129, 186, 309 and 335. They cap growth in inside millage and in school taxes at the 20-mill floor at inflation, change the floor calculation, expand the owner-occupancy credit, and let county budget commissions reduce some levies.[8] H.B. 391 was not part of the package and does not change any tax amount.

The abolition amendment. A citizen initiative to abolish property taxes did not qualify for the November 2026 ballot; its organizers say they are aiming for 2027.[9]

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[5] Ohio Legislative Service Commission, *Final Analysis: H.B. 140*, 134th General Assembly (effective September 13, 2022), https://www.legislature.ohio.gov/download?key=19545.

[6] Amendment AM_136_1963 to H.B. 391, As Introduced, adopted by the House Ways and Means Committee, March 25, 2026, including the amendment's synopsis and amended R.C. 5705.01(P)–(Q) and 5705.25.

[7] Nicole Marshall, Westerville City Schools, proponent testimony on H.B. 391, House Ways and Means Committee, November 10, 2026.

[8] "Mike DeWine signs property tax bills," *Signal Ohio*, December 19, 2025, https://signalohio.org/dewine-signs-bills-overhauling-property-taxes-cutting-taxes-by-billions/.

[9] "Ohio property tax amendment abolish ends 2026 ballot bid, targets 2027 election," *Signal Cleveland*, June 2026, https://signalcleveland.org/ohio-property-tax-amendment-abolish-ends-2026-ballot-bid-targets-2027-election/.

How the amendment changed the bill.

When	Event
Nov 18, 2026	Ways and Means 6th hearing, possible vote (scheduled)
Nov 10, 2026	5th hearing: Westerville City Schools treasurer, proponent
Jun 9, 2026	4th hearing: no testimony, no action
Mar 25, 2026	3rd hearing: AM_136_1963 adopted without objection; no testimony received
Nov 19, 2025	2nd hearing: four proponents
Nov 12, 2025	1st hearing: sponsor testimony
Sep 15, 2025	Referred to Ways and Means
Jul 1, 2025	Introduced

A bill-tracking service lists the March 25 hearing as an opponent-testimony hearing;[10] the minutes record that "no testimony was received."[11]

A pending substitute. A substitute bill, l_136_1642-2, has been prepared for the committee in connection with the November 10 hearing. The November 10 minutes were not posted at release, and OCG had not obtained the substitute's text or LSC's comparison of it, so this review does not analyze it. If the committee has adopted it or adopts it on November 18, parts of this review may no longer describe the pending bill, and OCG will issue a revised version.

4. Who is for and against, and why

All witnesses identified in the committee record reviewed were proponents. The Ohio Township Association states on its bill tracker that it "opposes this bill" but has filed no testimony and gives no reason there.[12]

Affected parties were not contacted for comment before this release. Positions reflect the public record as of November 16, 2026. Responses received later will be added in a revised version.

On the record

Witness	Hearing	Position	Stated reasons
Reps. Daniels (R) and Workman (R), sponsors	Nov 12, 2025	Sponsor	Millage is "confusing and outdated"; percentages let voters "make confident, informed decisions"; auditors already compute the figure, so "no true additional administrative burden." Cites a 2022 Lincoln Institute survey and says county auditors "have expressed support for the concept."[13]
Kellie Chapman, Springfield Township (Summit County) trustee	Nov 19, 2025	Proponent	Residents are "confused, frustrated"; "I have found it difficult to determine the impact of a levy on my own property tax bill."[14]

[10] BillTrack50, "HB391," accessed November 16, 2026, https://www.billtrack50.com/billdetail/1900682.

[11] Ohio House Ways and Means Committee, minutes, March 25, 2026, and June 9, 2026; announcement of committee meeting, November 18, 2026.

[12] Ohio Township Association, "House Bill 391: Tax Rate Listing - Ballots," bill tracker, accessed November 16, 2026, https://www.ohiotownships.org/billtracker–136-hb391.

[13] Reps. Jack K. Daniels and Heidi Workman, sponsor testimony on H.B. 391, House Ways and Means Committee, November 12, 2025.

[14] Kellie Chapman, Springfield Township Trustee, proponent testimony on H.B. 391, House Ways and Means Committee, November 19, 2025.

Witness	Hearing	Position	Stated reasons
Jack Simone, Springfield Township police chief	Nov 19, 2025	Proponent	A 1.5-mill police levy failed in November 2025; residents were "confused about what '1.5 mills' actually meant"; clear costs help levies that fund public safety.[15]
Ohio REALTORS (Scott Williams, CEO)	Nov 19, 2025	Proponent	"Voters deserve to have a clear description of the financial implications."[16]
Ohio Chamber of Commerce (Liz Baumgartner)	Nov 19, 2025	Proponent	Millage "can be confusing and difficult to interpret"; the bill adds "an extra layer of transparency."[17]
Westerville City Schools (Nicole Marshall, Treasurer/CFO)	Nov 10, 2026	Proponent	The district is "routinely on the ballot"; "while even percentages may be confusing for some people," the bill is another way to help.[18]

The township witnesses spoke for Springfield Township, not for the township association. All proponent testimony predates the amendment except Westerville's, which does not address it.

Affected interests with no public position found

Interest	Provision affecting them
Ohio Township Association	Opposes; reasons not stated in the record reviewed
County auditors (County Auditors Association of Ohio)	Must certify the percentage for every levy and bond question; the sponsors' statement of support is not documented
Boards of elections; Secretary of State	Ballot and notice forms change across 46 statutes; the Secretary of State's role was removed by the amendment
School districts, libraries, transit, park and other levying authorities	Every levy and bond question they place on the ballot
County treasurers	Tax bill format

5. Pros and cons by lens

These are the arguments each camp would likely make, not documented positions and not OCG positions.

	Conservative lens	Liberal lens
Pros	Taxpayers see what a levy takes from their property's value. Plain numbers check tax growth at the ballot box. No new tax or cost.	Clearer ballots can help voters understand what public services cost. Uniform wording across all levy types.
Cons	A third number can add clutter without changing any tax. Renaming the auditor's value as "the county's market value" muddies who sets it.	A percentage of value can make small levies look trivial or large ones abstract. On renewals, the percentage and dollar figure would conflict and could mislead voters either way.
Likely split	Taxpayer advocates who want more disclosure vs. those who see the dollar figure as enough	Local-government and school advocates vs. good-government groups favoring plain language

[15] Chief Jack Simone, Springfield Township Police Department, proponent testimony on H.B. 391, House Ways and Means Committee, November 19, 2025.

[16] Scott Williams, Ohio REALTORS, proponent testimony on H.B. 391, House Ways and Means Committee, November 19, 2025.

[17] Liz Baumgartner, Ohio Chamber of Commerce, proponent testimony on H.B. 391, House Ways and Means Committee, November 19, 2025.

[18] Nicole Marshall, Westerville City Schools, proponent testimony on H.B. 391, House Ways and Means Committee, November 10, 2026.

Common ground in the record: every witness, including local officials who depend on levies, supported the goal of clearer ballots. **Points either lens could raise:** whether the percentage adds information the dollar figure does not, and how the renewal mismatch would be explained to voters.

6. Process record

Metric	H.B. 391
Hearings	House Ways and Means: 5 held (Nov 12 and 19, 2025; Mar 25, Jun 9 and Nov 10, 2026); 6th set for Nov 18, 2026
Testimony	Sponsors plus 5 proponents; 0 opponents or interested parties. No testimony on the amendment
Substitute bill	l_136_1642-2 prepared for the committee; text and status not confirmed at release
Amendment	AM_136_1963 (197 pages) adopted without objection at a hearing with no testimony
Votes	None recorded
Cosponsors	19, all Republicans, including Chair Roemer and Vice Chair Thomas
Time in committee	About 14 months from referral to a possible vote
Fiscal note	No direct fiscal effect; prepared for the introduced bill (Nov 19, 2025)[19]
LSC analysis	Corrected version (Nov 17, 2025) for the introduced bill; does not reflect the amendment[20]
Lame-duck or omnibus	Lame duck: yes. Omnibus: no; one subject, 48 sections (46 ballot, levy and definition statutes plus 2 tax-bill statutes)
Comment requests	None sent before release (2026 lame-duck reviews; see section 4)

[19] Ohio Legislative Service Commission, Legislative Budget Office, *Fiscal Note & Local Impact Statement: H.B. 391, As Introduced*, November 19, 2025, https://www.legislature.ohio.gov/download?key=26791.

[20] Ohio Legislative Service Commission, *Bill Analysis: H.B. 391, As Introduced* (corrected version), 136th General Assembly, November 17, 2025, https://www.legislature.ohio.gov/download?key=26556.

7. Drafting issues and implementation risks

Sections 3 and 7 reflect OCG's reading of the bill text and current law. They have not been reviewed by an attorney and are not legal advice.

The text raises five drafting questions. None is rated High. An issue describes what the text does or leaves open, not anyone's intent.

#	Issue (R.C.)	Type	What the text does	Interests affected	Severity
1	**Renewal ballots would show two rates.** 5705.25(B)–(C) and similar renewal provisions	Textual	The new percentage sits next to the voted mills ("___ mills … or ___% of the county's market value"), but on renewals, increases and decreases the dollar figure that follows uses the lower effective rate. A renewal ballot could say a levy is 0.175% of value and in the same sentence that it "amounts to" a dollar cost equal to a smaller percentage. The text does not say which rate the percentage reflects or how the difference is explained.	Voters; levying authorities; boards of elections	Medium
2	**The percentage repeats the dollar figure on new levies.** 5705.25(B) and other ballot forms	Textual	For a new levy, "$35 for each $100,000" and "0.035%" are the same number. Neither figure includes rollbacks, credits or reduction factors on the voter's own bill.	Voters	Low
3	**Rounding and format not specified.** All amended ballot forms; 323.131(A)(2)	Implementation	Percentages for typical levies run to three or four decimal places (0.0525%). With the Secretary of State's role removed, no section says how many places to show or who sets a uniform format.	Boards of elections; county auditors	Low
4	**Tax bill percentage undefined.** 323.131(A)(2); 4503.06	Textual	Bills must show "the effective tax rate … as a percentage of true value." The effective rate applies to taxable value, 35% of true value, so the figure must be multiplied by 0.35 to state it against true value. The text does not give the formula for residential and agricultural versus other property, or say whether the percentage is figured before or after the 10% rollback, the 2.5% owner-occupancy credit and the homestead exemption.	Taxpayers; county auditors and treasurers	Low
5	**Official documents describe the old bill.** LSC analysis; LBO fiscal note	Textual (document)	Both describe the introduced bill: a January 1, 2026 start, a Secretary of State form, and changes to 3 sections. The amended bill has a 2027 start, no Secretary of State role, and 48 sections. No updated analysis or fiscal note was found.	Legislators; public	Low

Type: *Textual* = confirmed in the bill's text or official documents. *Implementation* = depends on rules or practice not yet written. *Legal question* = depends on how a court would apply other law. **Severity:** *High* = a demonstrated conflict affecting public property, statutory rights or public money at scale. *Medium* = fraud, accountability, liability or coordination exposure the text leaves open. *Low* = administrative.

8. Open questions

1. **Why does the Ohio Township Association oppose the bill?** It has filed no testimony.
2. **Do county auditors support it?** The sponsors say so; no auditor testimony or statement is in the record.

3. **On a renewal ballot, which rate should the percentage show,** and will the committee address the mismatch?
4. **Why rename "the county auditor's market value" as "the county's market value"?** The amendment's synopsis states the change but not the reason. Many school, transit and park districts cross county lines, and the new term does not say which county is meant.
5. **What survey do the sponsors cite?** OCG could not match the figures to a Lincoln Institute of Land Policy publication. The Institute's *50-State Property Tax Comparison Study* for 2022 reports effective tax rates by city, not survey responses.[21]
6. **Has the committee adopted substitute l_136_1642-2,** and what does it change?
7. **Will the committee vote on November 18,** and is there time for Senate action before the session ends?

About this review

What this is. OCG Bill Reviews are Research Center publications. They describe what a bill does, who has taken a position on it, and how it has moved through the General Assembly. Ohio Common Ground does not endorse or oppose legislation, candidates or parties. Nothing in this review is a recommendation to vote for or against this bill.

Version and date. This review covers H.B. 391 As Introduced, as amended in committee by AM_136_1963, as of November 16, 2026. It does not cover substitute bill l_136_1642-2. Bills change through substitutes and amendments, so a later version may differ. Updates are posted at ohiocommonground.com.

Sources. Figures and statements of law come from primary government sources: bill text, analyses from LSC's Office of Research and Drafting, Legislative Budget Office fiscal notes, committee records, minutes and votes, and court decisions. Statements in testimony are reported as the witness's statement. A figure that cannot be traced to a primary source is left out.

Method. Each review follows the OCG Legislative Review Standard:

1. Plain-language summary and provision-by-provision comparison against current law.
2. Context: earlier versions, related bills, recent law and litigation.
3. Positions on the record, from committee testimony and public statements. Interests affected by a provision are listed separately; being affected is not treated as support or opposition.
4. Lens analysis: the arguments conservative and liberal observers would likely make. These are hypothetical, attributed arguments, not documented positions and not OCG positions.
5. Process record: measurable facts about hearings, testimony, timing and sponsorship.
6. Drafting issues: places where the text is ambiguous, incomplete or leaves discretion unchecked, each tied to a section of the Revised Code and labeled by type. An issue describes what the text does or leaves open, not anyone's intent.
7. Open questions the public record does not yet answer.

Not legal advice. This review is not legal advice. Anyone with a legal question should contact the responsible court or an attorney.

Corrections. Report errors through ohiocommonground.com. Corrections made before release are logged in the working draft. Substantive changes after release are issued as a new version.

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[21] Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence, *50-State Property Tax Comparison Study: For Taxes Paid in 2022*, August 2023, https://lincolninst.edu/publications/other/50-state-property-tax-comparison-study-2022.

Sources

Primary

- H.B. 391, As Introduced; Amendment AM_136_1963 (adopted Mar 25, 2026)
- LSC Bill Analysis, As Introduced (corrected); LBO Fiscal Note, As Introduced
- H.B. 391 committee activity, status and votes; Ways and Means minutes, Mar 25 and Jun 9, 2026; meeting notice, Nov 18, 2026
- Written testimony: Reps. Daniels and Workman; Springfield Township (Chapman, Simone); Ohio REALTORS; Ohio Chamber of Commerce; Westerville City Schools
- LSC Final Analysis, H.B. 140 (134th G.A.)

Secondary

- Ohio Township Association bill tracker, H.B. 391
- Signal Ohio, Dec 19, 2025; Signal Cleveland, June 2026

Revision history

Version	Date	Change
1.0	11/16/26	Initial release.