



HOUSE BILL 103  
PROPONENT TESTIMONY  
House Ways & Means Committee  
May 7, 2025

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the committee, I am Franklin County Auditor Michael Stinziano, and I thank you for the opportunity to submit written testimony today in support of H.B. 103. This bill is incredibly important to our communities as the population of older residents continues to grow and housing burdens increase.

Providing the best possible support to older residents has long been a priority of my public service career including as a representative and city council member. Now as County Auditor, I regularly hear from residents facing cost and tax burdens who desperately want to be able to age in place and retain their homes for themselves and their children. Since taking office almost six years ago my team and I have been guided by the combined goals of having the most transparent and equitable appraisal process while emphasizing the critical need to not have residents especially older residents taxed out of their homes.

The rising costs of property taxes across the state have been a longtime concern for property owners, especially older residents. Many on fixed incomes cannot sustain the rising costs and lack of long-term, substantive relief for homeowners. I believe H.B. 103 will help provide some of the much-needed break to these Ohioans.

Approving this bill to increase both the income eligibility threshold and exemption amount for the homestead program is a vital modernization that reflects growing need and the realities of the property tax burden for older adults. The current income eligibility threshold does not meet the needs of a growing older adult population.

Currently, the homestead exemption income eligibility threshold is capped at \$40,000 annually. Increasing the threshold to \$45,000 is the start of necessary change to bring more residents the property tax relief needed to combat the rising cost of living.

Franklin County follows trends of the state and the nation in seeing older residents, those aged 65 and above make up an increasing portion of our population. “Between 2010 and 2040, the number of older adults 65 and older living in Franklin County is projected to double. The percent of Franklin County residents who are 65 and older is



**FRANKLIN COUNTY AUDITOR MICHAEL STINZIANO**

373 South High Street | 21st Floor | Columbus, Ohio 43215  
(614) 525.HOME | auditorstinziano@franklincountyohio.gov | franklincountyauditor.com

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expected to increase from 10% to 15%.<sup>1</sup> The growing population in Franklin County, including a growing aging population will create an increase in need for relief on those over 65 years old.

These trends emphasize the need for an accessible homestead exemption, but the current eligibility structure means fewer older adults are eligible every year. In the last four years alone the number of people receiving the homestead exemption in Franklin County decreased by almost 25% from more than 54,000 in 2019 to only 40,647 today even as our age-eligible population grows.

This is largely because those who do not need to meet the current low-income threshold are leaving the program and very few new households qualify. Of the households that currently qualify in Franklin County, less than 20% of them meet the income threshold-ten years after its implementation. The \$45,000 income threshold for the state, while continuing future indexing, would be a way to provide relief top those who need it most.

Increasing homestead eligibility protects long-term homeowners from rising costs without requiring drastic changes in local tax structures. The Homestead Exemption already exists and is administered through county auditors. H.B. 103 simply modifies existing thresholds, making implementation swift and relatively low-cost. By utilizing current programs, H.B. 103 will provide property tax relief for seniors, the disabled, and low-income households. This bill reinforces Ohio's longstanding commitment to tax fairness for residents on fixed or limited incomes.

The homestead exemption program is a popular and critical protection for long-standing and older Ohio residents. The improvements proposed in H.B. 103 will correct some of the erosion and limitations we have witnessed in recent years. I urge your passage of this bill as an important step to support our seniors and those with disabilities who contribute so much to us all by choosing to make Ohio their home. Thank you for your consideration of the submitted testimony. Please do not hesitate to contact me or members of the Franklin County Auditor's office on this important piece of legislation or other areas where we can be of help or service.

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<sup>1</sup> "Older Adults and Property Taxes: Findings and Recommendations in Franklin County"

<https://www.jchs.harvard.edu/cost-burdens-among-older-adults-are-all-time-high> (the report was released in 2019 and reviewed data from 2012 to 2017) Note: the Columbus, Ohio Metropolitan Statistics Area which is used as the unit for many federal housing and other programs and is generally what "Central Ohio" refers to Delaware, Fairfield, Hocking, Licking, Madison, Morrow, Perry, Pickaway, and Union counties.



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373 South High Street | 21st Floor | Columbus, Ohio 43215  
(614) 525.HOME | [auditorstinziano@franklincountyohio.gov](mailto:auditorstinziano@franklincountyohio.gov) | [franklincountyauditor.com](http://franklincountyauditor.com)

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