



Alleviating Unequal Increases



Raise Threshold for Protecting Properties from Lien Sales.

The Treasurer currently does not send owner-occupied properties whose market value is \$75,000 or less to lien sales. To continue this protection after the assessment increases, this threshold should be increased to **\$150,000**.



Increase Homestead and Owner-Occupied Enrollments.

Proactively reach out to households via mailers, canvassing, and service organizations with enrollment instructions. Additionally, develop a private-public partnership to update and streamline the application processes.



Ensure Aid is Disseminated Swiftly and Strategically.

Allocated aid needs to be distributed. Ideally, racially and economically marginalized households with large tax increases should be prioritized. The \$12.8 million generated from the tax roll back could be used to increase aid.

Altering Local Revenue Sources



Substitute Municipal Property Tax with Earning Taxes.

Reduce or eliminate Cincinnati's municipal property tax in exchange for an earnings tax. A 0.2 percent increase in earnings tax could replace all property tax revenue and produce a savings for over 90 percent of city residents.



Diversify School Revenue with Income Tax.

Introduce a ballot measure to replace school levies exceeding 20 mills with a 1.5 percent earnings (see ORC Section 5748.03). This measure would stabilize revenue while alleviating the steep tax burden on cash strapped families.

Transforming Tax Policies

Introduce a Wealth Transfer Tax.



Step 1. Permissive State Bill Allowing Wealth Transfer Taxes

Amend ORC§322 to: (1) eliminate (or increase) the maximum transfer tax rate, (2) allow voters to decide whether to tax sale price or gained wealth (sale price minus purchase price), and (3) permit municipalities to levy transfer tax.

Step 2. Pass Local Transfer Tax

Get voter approval for a 6.5% flat rate or a 0-10% progressive wealth tax.

Expand Assessment Estimation Options.

Step 1. Request that the Department of Taxation Allow More Approaches

Use local and national research on mass assessment model inequities to ask the DOT to allow Housing Price Index and other assessment approaches.



Step 2. Alter the ORC to Included Additional Assessment Options

Amend ORC Section 5713.03 to enable local voters to select assessment models based on resources used rather than market value.

Step 3. Introduce Local Assessment Changes

Work alongside the county auditor, community councils, housing experts, and advocates to design a more equitable assessment model.

Revise School District Tax Minimums.

Step 1. Permissive State Amendment Expanding School Tax Minimums.

Revise OAC Rule 5703-25-45 to allow school districts to choose a 20 mills floor on property taxes or a 2% minimum income tax.



Step 2. Implement a Minimum Income Tax

Pass a local school district ballot measure that sets the district minimum tax based on income, eliminating a minimum property tax.

For more information, please see: eruka.org/levied.

