



June 7, 2021

Dear Members of the Ohio General Assembly and Gov. DeWine,

The past year has illustrated how critical housing security is for all Ohioans. Unfortunately, an amendment included in the substitute version of the biennial budget (HB 110) would exacerbate Ohio's affordable housing shortage by undermining the economic viability of affordable housing developments. This amendment would effectively increase property tax liability on many types of federally assisted housing developments without regard to the fact that these projects generate less rental income, and often cost more to operate, than market-rate housing projects.

The Ohio Supreme Court has a long history of ruling that property taxes on subsidized housing should be based on the income that is actually received – not market-rate rent that could be theoretically collected if there were no rent restrictions in place.

This proposal, which is similar to legislation introduced in the 133rd General Assembly (SB 36), would warp Ohio's property tax valuation system in an inequitable manner, and apply that inequitable method against only one type of property – properties that are designed to house our poorest citizens.

The Senate Ways & Means Chairman asked interested parties to collaborate on a solution that would ensure federally assisted housing could remain viable, while satisfying county auditors' need for the time and information necessary to accurately assess these properties. A working group has made significant progress toward developing a proposal and has started implementing a pilot program that gives county auditors a clear method for valuing affordable housing properties. This controversial budget amendment has not been fully vetted in the Senate and not at all in the House; enacting it now would preempt the working group's consensus solution.

Maintaining property taxes at fair and reasonable levels is the only way for these affordable housing developments to remain economically viable while providing social service resources to low-income residents facing a variety of challenges. Destabilizing the property tax system in a way that undercuts these properties will force many operators to shut down, meaning fewer affordable housing options for low-income seniors, Ohioans with disabilities, and low-wage single parents trying to provide a better life for their children.

We, the undersigned organizations and companies, stand united in opposition to this budget amendment because it would hinder efforts to end homelessness and expand access to safe, decent, affordable housing at a time when so many Ohioans are struggling to keep a roof over their heads.

Sincerely,

Statewide Organizations

1. Ohio Housing Council
2. Coalition on Homelessness and Housing in Ohio
3. Advocates for Ohio's Future
4. Children's Defense Fund-Ohio
5. Finance Fund
6. Greater Ohio Policy Center
7. Habitat for Humanity of Ohio
8. Huntington National Bank
9. Leading Age Ohio
10. NeighborWorks Collaborative of Ohio
11. Ohio Association of Area Agencies on Aging (o4a)
12. Ohio Association of Community Action Agencies
13. Ohio Association of Foodbanks
14. Ohio Bankers League
15. Ohio Capital Corporation for Housing
16. Ohio Council of Churches
17. Ohio CDC Association
18. Ohio Domestic Violence Network
19. Ohio Partners for Affordable Energy
20. Ohio Poverty Law Center
21. Ohio REALTORS
22. Ohio Recovery Housing
23. PNC Bank
24. Policy Matters Ohio
25. The Ohio Council of Behavioral Health & Family Services Providers
26. UHCAN Ohio

Local Organizations and Companies

27. A.M. Rodriguez Associates, Inc., Akron
28. ACCESS, Inc., Akron
29. ACEnet, Athens
30. Affordable Housing Advisors, LLC, Westerville
31. Affordable Housing Alliance of Central Ohio, Columbus
32. Affordable Housing Trust for Columbus and Franklin County
33. Akron Leadership Foundation
34. Akron Metropolitan Housing Authority, Akron

35. Alliance for Children & Families, Inc., Alliance
36. American Community Developers, Inc., Detroit
37. ARCS of Warren County, Lebanon
38. At Home by High, Columbus
39. Athens-Hocking-Vinton ADAMH Board
40. Beacon 360 Management Inc., Columbus
41. Bellwether Enterprise, Cleveland
42. Buckeye Community Hope Foundation, Columbus
43. Building Industry Association of Central Ohio
44. Butler Metro Housing Authority, Hamilton
45. C.L.E.A.N., Canton
46. Catholic Charities Diocese of Toledo
47. CHN Housing Partners, Cleveland
48. CityWide Development Corporation, Dayton
49. Cleveland Neighborhood Progress
50. Clintonville-Beechwood Community Resources Center, Columbus
51. Columbus Coalition for the Homeless
52. Columbus Early Learning Centers
53. Columbus Empowerment Corp.
54. Columbus Works, Inc.
55. Communities In Schools of Ohio, Columbus
56. Community Action Commission of Fayette County, Inc.
57. Community Development for All People, Columbus
58. Community Housing Network, Columbus
59. Community Shelter Board, Columbus
60. Corporation for Ohio Appalachian Development, Athens
61. County Corp, Dayton
62. Dayspring Christian Community Development Corporation, Columbus
63. Downing Community Advisors, Beavercreek
64. Dublin Capital Group

65. East Akron Neighborhood Development Corporation
66. EDEN Inc., Cleveland
67. Enterprise Community Partners, Cleveland
68. Equitas Health, Columbus
69. Erie Metropolitan Housing Authority, Sandusky
70. Esther's House of Healing, Columbus
71. Fair Housing Resource Center, Inc., Painesville
72. Fairfax Renaissance Development Corporation, Cleveland
73. Fairfield Homes, Inc., Granville
74. Famicos Foundation, Cleveland
75. Family Promise of Delaware County
76. Findlay Hope House for the Homeless
77. First English Lutheran Church, Columbus
78. Forbes House, Painesville
79. Franklin County Auditor's Office
80. Franklin Foundation, Columbus
81. Franklinton Cycleworks, Columbus
82. Franklinton Development Association, Columbus
83. Franklinton Farms, Columbus
84. Freshwater Future, Petoskey
85. Graphic Village, Cincinnati
86. Grovedale Consulting, Cincinnati
87. Habitat for Humanity-MidOhio, Columbus
88. Haven of Portage County, Ravenna
89. Heart of Ohio Homeless Shelter, Marion
90. HFLA of Northeast Ohio, Beachwood
91. Home Builders Association of Dayton
92. Home is the Foundation, Eaton
93. Homefull, Dayton
94. Homeport, Columbus
95. Hooker DeJong, Inc., Muskegon
96. Housing Solutions of Greene County, Xenia
97. Huckleberry House, Inc., Columbus
98. Humility of Mary Housing, Cuyahoga Falls
99. IMPACT Community Action, Columbus
100. Inclusive Housing Resources, Sharonville
101. Interfaith Hospitality Network of Greater Cincinnati
102. Jarret Consulting Services, Toledo
103. JEM Designs, Beavercreek
104. Joseph's Home, Cleveland
105. JRAB, Cincinnati
106. KAGC, Liberty Twp.
107. Kaleidoscope Youth Center, Columbus
108. Kings Local Food Pantry, South Lebanon
109. Kno-Ho-Co-Ashland Community Action Commission, Coshocton
110. LakewoodAlive, Lakewood
111. LEADS Community Action, Newark
112. Licking County Coalition for the Homeless, Newark
113. Lowenstein Development, LLC, Columbus
114. Lucas County Land Bank, Toledo
115. Lument, Columbus
116. Lutheran Metropolitan Ministry, Cleveland
117. Lutheran Social Services of Central Ohio, Worthington
118. Make A Day Foundation, Columbus
119. Manning & Associates CPAs, LLC, Dayton
120. Maumee Valley Habitat for Humanity
121. Metropolitan Area Religious Coalition of Cincinnati
122. Miami Valley Community Action Partnership, Dayton
123. Millennia Housing Development, Cleveland
124. MiraCit Development Corporation, Inc., Columbus
125. Montu Agency LLC, Cleveland
126. Muslim Family Services of Ohio, Columbus
127. MVAH Partners, West Chester
128. My Sister's Place, Athens

129. National Affordable Housing Trust, Columbus
130. National Church Residences, Columbus
131. Neighborhood Development Services, Inc., Ravenna
132. Neighborhood Housing Partnership of Greater Springfield
133. Neighborhood Housing Services of Hamilton, Inc.
134. NeighborWorks Toledo Region
135. Northeast Ohio Coalition for the Homeless, Cleveland
136. Northwest Ohio Realtors, Maumee
137. Oberer Companies, Miamisburg
138. OneEighty, Inc., Wooster
139. Over-the-Rhine Community Housing, Cincinnati
140. Parsons Avenue Redevelopment Corporation, Columbus
141. PIRHL, Cleveland
142. Preservation of Affordable Housing, Boston
143. PrimaryOne Health, Columbus
144. Randall B. Shorr, Attorney at Law, Cleveland
145. Regionomics, Lockbourne
146. RESULTS Columbus
147. Ruscilli Construction Co. Inc., Dublin
148. Seeds of Caring, Columbus
149. Seven Hills Neighborhood Houses, Cincinnati
150. Siemer Institute, Columbus
151. Sisters of Charity Foundation of Cleveland
152. Sisters of the Humility of Mary, Westlake
153. Slavic Village Development, Cleveland
154. Southern Perry Incubation Center for Entrepreneurs, New Straitsville
155. St. Mary Development Corp., Dayton
156. St. Paul's Community Center, Toledo
157. Strategic Opportunities, Bexley
158. Strategies to End Homelessness, Cincinnati
159. Summit Community Development Corp., Inc., Shaker Heights
160. Sunset Development, Columbus
161. Tangram Flex, Inc., Dayton
162. Testa Companies, Cuyahoga Falls
163. The Ability Center of Greater Toledo
164. The Center for Disability Empowerment, Columbus
165. The Center for Healthy Families, Columbus
166. The Community Builders, Columbus
167. The Fair Housing Center, Toledo
168. The Law Office of Rachel K. Robinson, LLC, Columbus
169. The Main Place, Inc., Newark
170. The Model Group, Cincinnati
171. The P.E.E.R. Center, Columbus
172. Tidwell Group, Columbus
173. Toledo Lucas County Homelessness Board
174. Tom Albanese Consulting, LLC, Columbus
175. Torrey Hill Apartments, Toledo
176. Tri-County Independent Living Center, Akron
177. United Way of Greater Cincinnati
178. United Way of Greater Toledo
179. Vacant and Abandoned Property Action Council, Cleveland
180. Vineyard Columbus Church, Westerville
181. Vistula Management Co., Toledo
182. Vogt Strategic Insights, Columbus
183. Wallick Communities, New Albany
184. Wayne Metropolitan Housing Authority, Wooster
185. Western Reserve Independent Living Center, Warren
186. Wild River Realty, Inc.
187. Woda Cooper Companies, Inc., Columbus
188. Youngstown Neighborhood Development Corporation
189. YWCA Columbus
190. Zanesville Housing Development Corporation