



June 15, 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,

1. Ohio Housing Council
2. Coalition on Homelessness and Housing in Ohio
3. Advocates for Ohio's Future
4. Catholic Conference of Ohio
5. Children's Defense Fund-Ohio
6. City of Cincinnati
7. City of Columbus
8. Enterprise Community Partners
9. Federal Home Loan Bank of Cincinnati
10. Finance Fund
11. Greater Ohio Policy Center
12. Habitat for Humanity of Ohio
13. Huntington National Bank
14. KeyBank
15. Leading Age Ohio
16. League of Women Voters of Ohio
17. Mount Carmel Health System
18. NAMI Ohio
19. Nationwide Children's Hospital
20. NeighborWorks Collaborative of Ohio
21. Ohio Apartment Association
22. Ohio Association of Area Agencies on Aging (o4a)
23. Ohio Association of Community Action Agencies
24. Ohio Association of Foodbanks
25. Ohio Bankers League
26. Ohio Capital Corporation for Housing
27. Ohio Capital Finance Corporation
28. Ohio Conference of Community Development
29. Ohio Council of Churches
30. Ohio CDC Association
31. Ohio Domestic Violence Network
32. Ohio Housing Authorities Conference
33. Ohio Mayors Alliance
34. Ohio Municipal League
35. Ohio Partners for Affordable Energy
36. Ohio Poverty Law Center
37. Ohio Real Estate Investors Association
38. Ohio REALTORS
39. Ohio Recovery Housing
40. Ohio Women's Affordable Housing Network
41. PNC Bank
42. Policy Matters Ohio
43. The Ohio Council of Behavioral Health & Family Services Providers
44. UHCAN Ohio
45. U.S. Bank
46. A.M. Rodriguez Associates, Inc., Akron
47. Access Center for Independent Living, Dayton
48. ACCESS, Inc., Akron
49. ACEnet, Athens
50. Affordable Housing Advisors, LLC, Westerville
51. Affordable Housing Alliance of Central Ohio, Columbus
52. Affordable Housing Trust for Columbus and Franklin County
53. AJM First Capital, LLC, Kirtland
54. Akron Cleveland Association of REALTORS
55. Akron Leadership Foundation
56. Akron Metropolitan Housing Authority, Akron
57. Alliance for Children & Families, Inc., Alliance
58. Alpha Phi Alpha Homes, Inc., Akron
59. American Community Developers, Inc., Detroit
60. ARCS of Warren County, Lebanon
61. At Home by High, Columbus
62. Athens-Hocking-Vinton ADAMH Board
63. Avondale Development Corporation, Cincinnati
64. Barbara Poppe and Associates, Columbus
65. Beacon 360 Management Inc., Columbus
66. Bellwether Enterprise, Cleveland
67. Brave Technologies, Inc., Columbus
68. B.R.E.A.D., Columbus
69. Broken Connections, Inc., East Cleveland

70. Brown & Bills Architects, Inc., Englewood
71. Buckeye Community Hope Foundation, Columbus
72. Building Industry Association of Central Ohio
73. Butler Metro Housing Authority, Hamilton
74. C.L.E.A.N., Canton
75. Caracole, Cincinnati
76. Catholic Charities Diocese of Toledo
77. Catholic Charities Regional Agency, Youngstown
78. CHN Housing Partners, Cleveland
79. Cincinnati Development Fund
80. Cincinnati Works
81. City of Springfield
82. City of South Euclid
83. City of Whitehall
84. CityWide Development Corporation, Dayton
85. Clark Schaefer Hackett, Columbus
86. Cleveland Neighborhood Progress
87. Clevelanders for Public Transit
88. Clintonville-Beechwood Community Resources Center, Columbus
89. Columbus Coalition for the Homeless
90. Columbus Early Learning Centers
91. Columbus Empowerment Corp.
92. Columbus Neighbors United
93. Columbus Works, Inc.
94. Communities In Schools of Ohio, Columbus
95. Community Action Commission of Fayette County, Inc.
96. Community Building Partnership of Stark County, Canton
97. Community Development for All People, Columbus
98. Community Housing Network, Columbus
99. Community Housing Solutions, Cleveland
100. Community Shelter Board, Columbus
101. COMPASS at Broad Street, Columbus
102. Corporation for Ohio Appalachian Development, Athens
103. Corporation for Supportive Housing, Columbus
104. County Corp, Dayton
105. Dayspring Christian Community Development Corporation, Columbus
106. Downing Community Advisors, Beavercreek
107. Dp Design, Cincinnati
108. Dublin Capital Group
109. East Akron Neighborhood Development Corporation
110. EDEN Inc., Cleveland
111. Episcopal Retirement Services, Cincinnati
112. Equitas Health, Columbus
113. Erie Metropolitan Housing Authority, Sandusky
114. Esther's House of Healing, Columbus
115. Fair Housing Center for Rights & Research, Cleveland
116. Fair Housing Contact Service, Akron
117. Fair Housing Resource Center, Inc., Painesville
118. Fairfax Renaissance Development Corporation, Cleveland
119. Fairfield Homes, Inc., Lancaster
120. Famicos Foundation, Cleveland
121. Family Promise of Butler County
122. Family Promise of Delaware County
123. Family Resource Center, Oxford
124. Findlay Hope House for the Homeless
125. First English Lutheran Church, Columbus
126. Forbes House, Painesville
127. Franklin County Auditor's Office
128. Franklin County Recorder's Office
129. Franklin Foundation, Columbus
130. Franklinton Cycleworks, Columbus
131. Franklinton Development Association, Columbus
132. Franklinton Farms, Columbus
133. Freshwater Future, Petoskey
134. Frontier Community Services, Chillicothe

135. G.F. Bailey, LLC, Dayton
136. Genacross Lutheran Services, Toledo
137. Gladden Community House, Columbus
138. Graceworks Lutheran Services, Dayton
139. Graphic Village, Cincinnati
140. Great Lakes Community Action Partnership, Fremont
141. Greater Collinwood Development Corp., Cleveland
142. Green National Development, Skaneateles
143. Grovedale Consulting, Cincinnati
144. Habitat for Humanity-MidOhio, Columbus
145. Habitat for Humanity of the Tri-State, Huntington
146. Haven of Portage County, Ravenna
147. Healthy Homes at Nationwide Children's Hospital
148. Heart of Ohio Homeless Shelter, Marion
149. HFLA of Northeast Ohio, Beachwood
150. Highland County Homeless Shelter, Hillsboro
151. Hocking-Athens-Perry Community Action, Glouster
152. Home Builders Association of Dayton
153. Home is the Foundation, Eaton
154. Homefull, Dayton
155. Homeless Families Foundation, Columbus
156. Homeless Hookup, Cleveland
157. Homeport, Columbus
158. Hooker DeJong, Inc., Muskegon
159. Housing Solutions of Greene County, Xenia
160. Huckleberry House, Inc., Columbus
161. Human Services Chamber of Franklin County
162. Human Trafficking & Social Justice Institute at the University of Toledo
163. Humility of Mary Housing, Cuyahoga Falls
164. IMPACT Community Action, Columbus
165. Inclusive Housing Resources, Sharonville
166. Interfaith Hospitality Network of Greater Cincinnati
167. Interfaith Hospitality Network of Springfield
168. Jarret Consulting Services, Toledo
169. JEM Designs, Beavercreek
170. Jennings Center for Older Adults
171. Joseph's Home, Cleveland
172. JRAB, Cincinnati
173. KAGC, Liberty Twp.
174. Kaleidoscope Youth Center, Columbus
175. Kennedy Heights Development Corp., Cincinnati
176. Kindway, Westerville
177. Kings Local Food Pantry, South Lebanon
178. Kittle Property Group, Inc., Indianapolis
179. Kno-Ho-Co-Ashland Community Action Commission, Coshocton
180. LakewoodAlive, Lakewood
181. Lasting Legacy Real Estate, New Albany
182. LEADS Community Action, Newark
183. Legacy III, Akron
184. Licking County Coalition for the Homeless, Newark
185. Local Initiatives Support Corporation of Greater Cincinnati
186. Lowenstein Development, LLC, Columbus
187. Lucas County Land Bank
188. Lucas County Human Trafficking Coalition
189. Lument, Columbus
190. Lutheran Metropolitan Ministry, Cleveland
191. Luken Solutions, Columbus
192. Lumbertown, Zanesville
193. Lutheran Social Services of Central Ohio, Worthington

194. Mahoning County Land Bank, Youngstown
195. Make A Day Foundation, Columbus
196. Manning & Associates CPAs, LLC, Dayton
197. Marble Cliff Capital, Marble Cliff
198. Maumee Valley Habitat for Humanity
199. Maximizing Outcomes, Columbus
200. Maximum Accessible Housing of Ohio, Cleveland
201. Merchants Capital Corp., Carmel
202. Mental Health & Recovery Board of Union County, Marysville
203. Metropolitan Area Religious Coalition of Cincinnati
204. Miami County Community Action Agency, Troy
205. Miami Valley Community Action Partnership, Dayton
206. Millennia Housing Development, Cleveland
207. MiraCit Development Corporation, Inc., Columbus
208. Mission Kick Content & Consulting, Massillon
209. Montu Agency LLC, Cleveland
210. Mota Design Group, Inc., Cuyahoga Falls
211. Muslim Family Services of Ohio, Columbus
212. MVAH Partners, West Chester
213. My Sister's Place, Athens
214. National Affordable Housing Trust, Columbus
215. National Church Residences, Columbus
216. National Equity Fund, Columbus
217. National Housing & Rehabilitation Association, Columbus
218. Nazareth Housing Dev. Corp., Akron
219. Neighborhood Development Services, Inc., Ravenna
220. Neighborhood Family Practice, Cleveland
221. Neighborhood Housing Partnership of Greater Springfield
222. Neighborhood Housing Services of Hamilton, Inc.
223. Neighborhood Properties, Inc., Toledo
224. NeighborWorks Toledo Region
225. Northeast Ohio Coalition for the Homeless, Cleveland
226. Northern Ohio Apartment Association, Cleveland
227. Northwest Ohio Realtors, Maumee
228. Northwestern Ohio Community Action Commission, Inc., Defiance
229. Oberer Companies, Miamisburg
230. Ohio Animal Advocates, Columbus
231. Ohio Federation for Health Equity and Social Justice, Columbus
232. OneEighty, Inc., Wooster
233. Over-the-Rhine Community Housing, Cincinnati
234. Parsons Avenue Redevelopment Corporation, Columbus
235. Pathway Clubhouse, Groveport
236. Pedcor Companies, Carmel
237. PIRHL, Cleveland
238. Preservation of Affordable Housing, Boston
239. Price Hill Will, Cincinnati
240. PrimaryOne Health, Columbus
241. Project HOPE, Inc., Celina
242. Randall B. Shorr, Attorney at Law, Cleveland
243. Ravenwood Health, Chardon
244. Regionomics, Lockbourne
245. Residential Administrators, West Liberty
246. Resident Resources Network, Inc., New Albany
247. RESULTS Columbus
248. Right Path Financial Coaching
249. Riverside Bank of Dublin, Dublin
250. RLJ Management Co., Inc., Columbus
251. Ruscilli Construction Co. Inc., Dublin
252. Saad & Saad, LLP, Columbus
253. Salus Development LLC, Cleveland
254. Sandusky County Habitat for Humanity, Fremont
255. Seeds of Caring, Columbus

256. Seneca Habitat for Humanity, Tiffin
257. Seven Hills Neighborhood Houses, Cincinnati
258. Siemer Institute, Columbus
259. Silverheels Property Management, LLC, Belpre
260. Sisters of Charity Foundation of Cleveland
261. Sisters of the Humility of Mary, Westlake
262. Slavic Village Development, Cleveland
263. SMS CPAs & Associates, Columbus
264. Soteria of TCN, Bellefontaine
265. Southern Perry Incubation Center for Entrepreneurs, New Straitsville
266. St. Christopher's Episcopal Church, Fairborn
267. St. Mary Development Corp., Dayton
268. St. Paul's Community Center, Toledo
269. Stark Indivisible, North Canton
270. Steubenville Elderly, LP, Steubenville
271. Strategic Opportunities, Bexley
272. Strategies to End Homelessness, Cincinnati
273. Summit Community Development Corp., Inc., Shaker Heights
274. Sunset Development, Columbus
275. Supports to Encourage Low-Income Families, Hamilton
276. Talbert House, Cincinnati
277. Tangram Flex, Inc., Dayton
278. Tanoury Law Office, Columbus
279. Tatums Renovation & Design, LLC
280. Testa Companies, Cuyahoga Falls
281. The Ability Center of Greater Toledo
282. The Center for Disability Empowerment, Columbus
283. The Center for Healthy Families, Columbus
284. The Community Builders, Columbus
285. The Fair Housing Center, Toledo
286. The Law Office of Rachel K. Robinson, LLC, Columbus
287. The Main Place, Inc., Newark
288. The Model Group, Cincinnati
289. The NRP Group LLC, Cleveland
290. The Partnership Center, Cincinnati
291. The P.E.E.R. Center, Columbus
292. The Provident Companies, Mansfield
293. The Summit Group
294. Tidwell Group, Columbus
295. Toledo Lucas County Homelessness Board
296. Toledo Management/Smallridge Development LLC, Toledo
297. Tom Albanese Consulting, LLC, Columbus
298. Torrey Hill Apartments, Toledo
299. Tri-County Independent Living Center, Akron
300. Trotwood Community Improvement Corporation
301. Trumbull County Land Reutilization Corporation, Warren
302. Unitarian Universalist Justice Ohio, Columbus
303. United Way of Greater Cincinnati
304. United Way of Greater Toledo
305. University Settlement, Cleveland
306. Ursuline Sisters of Cleveland
307. Ursuline Sisters of the Sacred Heart, Toledo
308. Vacant and Abandoned Property Action Council, Cleveland
309. Villa Mercede Community Urban Redevelopment Corporation, Cleveland
310. Vincentian Ohio Action Network, Columbus
311. Vineyard Columbus Church, Westerville
312. Vistula Management Co., Toledo
313. Vogt Strategic Insights, Columbus
314. Wallick Communities, New Albany
315. Walnut Hills Redevelopment Foundation, Cincinnati
316. Wayne Metropolitan Housing Authority, Wooster
317. Western Reserve Independent Living Center, Warren
318. Wild River Realty, Inc.

319. Woda Cooper Companies, Inc.,
Columbus
320. Yellow Springs Home, Inc.
321. Youngstown Neighborhood
Development Corporation
322. YWCA Columbus
323. YWCA of Greater Cincinnati
324. YWCA of Greater Cleveland
325. YWCA Hamilton
326. YWCA Mahoning Valley
327. Zanesville Housing Development
Corporation
328. Zepf Center, Toledo