



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

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

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

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

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

319. Vincentian Ohio Action Network,
Columbus
320. Vineyard Columbus Church,
Westerville
321. Vistula Management Co., Toledo
322. Vogt Strategic Insights, Columbus
323. Wallick Communities, New Albany
324. Walnut Hills Redevelopment
Foundation, Cincinnati
325. Wayne Metropolitan Housing
Authority, Wooster
326. Western Reserve Independent Living
Center, Warren
327. Wild River Realty, Inc.
328. Woda Cooper Companies, Inc.,
Columbus
329. Yellow Springs Home, Inc.
330. Youngstown Neighborhood
Development Corporation
331. YWCA Columbus
332. YWCA of Greater Cincinnati
333. YWCA of Greater Cleveland
334. YWCA Hamilton
335. YWCA Mahoning Valley
336. Zanesville Housing Development
Corporation
337. Zepf Center, Toledo