



June 25, 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. CelebrateOne, Columbus
80. CHN Housing Partners, Cleveland
81. Cincinnati Development Fund
82. Cincinnati Works
83. City of Springfield
84. City of South Euclid
85. City of Whitehall
86. CityWide Development Corporation, Dayton
87. Clark Schaefer Hackett, Columbus
88. Cleveland Neighborhood Progress
89. Clevelanders for Public Transit
90. Clintonville-Beechwold Community Resources Center, Columbus
91. Columbus Coalition for the Homeless
92. Columbus Early Learning Centers
93. Columbus Empowerment Corp.
94. Columbus Neighbors United
95. Columbus Works, Inc.
96. Common Wealth, Inc., Youngstown
97. Communities In Schools of Ohio, Columbus
98. Community Action Commission of Fayette County, Inc.
99. Community Building Partnership of Stark County, Canton
100. Community Development for All People, Columbus
101. Community Housing Network, Columbus
102. Community Housing Solutions, Cleveland
103. Community Shelter Board, Columbus
104. COMPASS at Broad Street, Columbus
105. Corporation for Ohio Appalachian Development, Athens
106. Corporation for Supportive Housing, Columbus
107. County Corp, Dayton
108. Dayspring Christian Community Development Corporation, Columbus
109. Downing Community Advisors, Beavercreek
110. Downtown Cleveland Residents
111. Dp Design, Cincinnati
112. Dublin Capital Group
113. East Akron Neighborhood Development Corporation
114. EDEN Inc., Cleveland
115. Emerald Rose, Chardon
116. Episcopal Retirement Services, Cincinnati
117. Equitas Health, Columbus
118. Erie Metropolitan Housing Authority, Sandusky
119. Esther's House of Healing, Columbus
120. Fair Housing Center for Rights & Research, Cleveland
121. Fair Housing Contact Service, Akron
122. Fair Housing Resource Center, Inc., Painesville
123. Fairfax Renaissance Development Corporation, Cleveland
124. Fairfield Homes, Inc., Lancaster
125. Famicos Foundation, Cleveland
126. Family Promise of Butler County
127. Family Promise of Delaware County
128. Family Resource Center, Oxford
129. Findlay Hope House for the Homeless
130. First English Lutheran Church, Columbus
131. Forbes House, Painesville
132. Franklin County Auditor's Office
133. Franklin County Recorder's Office
134. Franklin Foundation, Columbus
135. Franklinton Cycleworks, Columbus
136. Franklinton Development Association, Columbus
137. Franklinton Farms, Columbus

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

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

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

322. Utilities for All, Cleveland
323. Vacant and Abandoned Property Action Council, Cleveland
324. Villa Mercede Community Urban Redevelopment Corporation, Cleveland
325. Vincentian Ohio Action Network, Columbus
326. Vineyard Columbus Church, Westerville
327. Vistula Management Co., Toledo
328. Vogt Strategic Insights, Columbus
329. Wallick Communities, New Albany
330. Walnut Hills Redevelopment Foundation, Cincinnati
331. Wayne Metropolitan Housing Authority, Wooster
332. Western Reserve Independent Living Center, Warren
333. Wild River Realty, Inc.
334. Woda Cooper Companies, Inc., Columbus
335. Yellow Springs Home, Inc.
336. Youngstown Neighborhood Development Corporation
337. YWCA Columbus
338. YWCA of Greater Cincinnati
339. YWCA of Greater Cleveland
340. YWCA Hamilton
341. YWCA Mahoning Valley
342. Zanesville Housing Development Corporation
343. Zepf Center, Toledo