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Press Release

Clinton County Auditor Terry Habermehl is informing property owners about four newly enacted property tax reform measures designed to begin providing relief to Ohio homeowners starting with **second-half real property tax bills** later this year.

These changes were driven by a coordinated, statewide effort of all 88 county auditors working through the County Auditors Association of Ohio, in partnership with other elected-official associations. While the initiatives originated from concerns raised by county auditors, they reflect a broad consensus that Ohio's property tax system required updated safeguards for homeowners. The four reforms were signed into law by Mike DeWine in late 2025 and will begin taking effect during the **summer 2026 tax cycle**.

Auditor Habermehl is issuing important payment guidance for taxpayers. He is **strongly encouraging property owners to pay only their first-half tax bill**, not the full year in advance. "Under these new laws, county auditors are **not authorized** to issue refunds if a taxpayer overpays and their property later qualifies for reduced taxes," Habermehl said. "Paying only the first-half bill protects taxpayers while these changes are being implemented."

This is what to expect for second-half tax bills. Adjusted second-half tax bills reflecting these changes will be calculated and mailed before County Treasurer Kyle Rudduck issues second-half billings later this summer. The second-half bills are expected to show a reduced amount compared to the first-half billing, as the newly enacted credits and limitations are applied. The auditor emphasized that not all taxpayers may qualify for property tax reductions under this first set of changes.

At this time, **exact dollar amounts are not yet known**. All 88 counties are awaiting formal guidance, calculations, and implementation formulas from the Ohio Department of Taxation. This information is necessary for counties to accurately apply the credits, recalculate tax distributions, and ensure county tax software systems properly rebalance and reconcile the required adjustments statewide.

While these laws are complicated and technical in nature, the intent of the four reforms is straightforward:

- **They limit how quickly property taxes can increase when home values rise sharply**
- **They provide additional protection for owner-occupied homes**
- **They reduce the impact of sudden market-driven valuation spikes**
- **They strengthen safeguards that were never designed for today's housing market**

"These laws recognize that home sale prices over the last several years increased at a pace that Ohio's existing property tax framework never anticipated," Habermehl explained.

Ohio's long-standing tax limitation law, House Bill 920, was designed to prevent runaway taxation, but it did not account for the extraordinary and rapid escalation of residential sale prices experienced statewide since 2020.

"County auditors across Ohio raised serious concerns as we observed sales prices climbing far beyond established appraised values in a very short period of time," Habermehl said. "These reforms are a direct response to that reality."

While the relief from future property tax spikes is real, relief will take time. Auditor Habermehl cautioned that homeowners should not expect immediate or dramatic reductions.

"This is not a one-year fix," he said. "It will take **multiple valuation cycles** before the full impact of these reforms is realized, but this represents an important first step toward stabilizing property taxes for Ohio homeowners."

These changes are welcome relief for taxpayers. However, they will also have an impact on local governments. The reforms will result in a direct reduction of revenue to local taxing authorities, including schools, townships, villages, cities, counties, fire districts, and libraries. "That impact was carefully considered," Habermehl said. "However, protecting homeowners from unsustainable tax increases became a shared priority across the state."

The Auditor's Office will continue coordinating with the Ohio Department of Taxation and will provide updates as implementation guidance is finalized.

"We encourage taxpayers to stay informed, ask questions, and most importantly, avoid overpaying until the second-half bills reflecting these changes are issued," Habermehl said.