

HISTORY OF REAL PROPERTY TAX

- 1792** Enactment of first tax laws in Northwest Territory. Job of Assessor established.
- 1799** Territorial Assembly enacted Land Tax dividing the land into three classes based on soil quality. (Also taxed were houses, inlots, outlots, mansions, watermills, windmills, ferrys, stud horses, mares, mules, and bonded servants above the age of 21.
- 1810** First general valuation of real estate.
- 1821** Legislature authorizes first property tax for schools. (Note: The levy was voluntary.)
- 1822** Mandatory 5/10 mill tax to be appropriated for the use of common schools.
- 1825** First general property tax. First attempt to assess real property at its true value in money.
- 1831** First Personal Property tax list.
- 1851** New State Constitution required taxation of all property by uniform standards (established the exempt class).
- 1866** Legislature fixes tax rates at one mill for state government, 1.2 mills for state sinking fund, and 1.3 mills for common schools.
- 1878** Legislature orders county and township tax rates to decrease as tax valuation increases.
- 1880** Legislature enacts the Ohio Tax Inquisitor Law authorizing the County Commissioners to employ private individuals to detect property kept off the Tax Duplicate.
- 1893** Ohio begins to lessen dependence on property tax by enacting other taxes including inheritance tax and various excise taxes.
- 1902** Legislature ends property tax for state general fund.
- 1904** Tax Inquisitor Law abolished.
- 1910** State Tax Commission established to supervise local Property Tax Administration. Legislature adopts the One Percent Law limiting taxes on all property to 1% of its true value.
- 1911** State Constitution limits taxes on all property to 1% of true value.
- 1925** Sexennial Revaluation cycle established. Legislature enacts millage rollback requiring that tax rates be reduced in proportion to the increase in property valuations after reappraisals.
- 1927** 15 Mill aggregate tax limit established on "inside millage" (without a vote). An increase from 10 mills established in 1910.
- 1929** The Constitution was amended to adopt 15 mill limitation.
- 1931-33** Constitution amendment established 15 mill limit.
- 1933** Constitution amendment establishes 10 mill limit on "inside millage".

- 1939** State Tax Commission replaced by: (1) A Tax Commissioner (public utility property) and (2) A Board of Tax Appeals to supervise real property administration.
- 1964** Park Investment I Case Decided
- 1965** Statute setting a maximum of 50% of the value as the limit for assessed value. Active percentage to be set by BTA.
- 1967** State phased out Personal Property Tax on agricultural production.
- 1968** Park Investment II. The rate of taxation must be uniform.
- 1971** 10% Rollback and Homestead Exemption established. True Value State Income Tax enacted.
- 1972** BTA rule establishes 35% of True Value as the Assessed Value. 20 mill floor established for schools.
- 1973** Save-Open Spaces. Constitutional Amendment passed.
- 1974** CAUV (Current Agricultural Use Value) established.
- 1975** CAUV (Current Agricultural Use Value) put into practice.
- 1976** Triennial established (3 year update). Department of Tax Equalization created. Legislature adopts House Bill 920 (Tax Adjustment Factor Legislation). replacing 1925 rollback statute.
- 1977** 20 mill requirement for state school aid formula established.
- 1979** 2.5% rollback established for residential property.
- 1980** Separate reduction factors established for agricultural/residential and commercial/industrial property.
- 1983** Tax Equalization Department eliminated and administration transferred to Tax Commissioner.
- 1987** 2 mill floor for vocational schools approved.
- 1989** School district income tax legislation.
- 1991** Homestead Exemption extended to surviving spouses.
- 1994** Perry County Equity and Adequacy court decision.
- 1995** Perry County Equity and Adequacy court decision—Court of Appeals decision.
- 1995+** School Finance Reform continues with several Supreme Court decisions