West Shore 2026 Property Tax Update

By James M. Trutko

A five-bill property tax reform package was enacted by the Ohio Legislature, signed into law in December 2025, and became effective March 2026. The major provisions include:

- Caps 20-mill-floor revenue growth to the 3-year GDP deflator;
- Folds emergency and substitute levies into the floor calculation;
- Expands County Budget Commission authority to trim "unnecessary or excessive" levies; Caps inside-millage growth to inflation starting TY2026.
- Phases out the 10% Non-Business Credit
- Raise the Owner-Occupancy Credit from 2.5% to 15.38% by TY2029

It was marketed by its sponsors as "$3 billion in historic property tax relief". It was a major achievement for state taxpayers, but it has less benefit for West Shore homeowners. Its centerpiece, HB 186, caps revenue growth for school districts sitting at Ohio's 20-mill floor. However, only 5 districts in Cuyahoga qualified for the Inflation Cap Credit. Since none of five West Shore school districts were above the 20-mill floor, it didn't benefit the West Shore communities.

It is difficult to find detailed analysis of the bills, but several key concerns for West Shore homeowners did not appear to be significantly affected by the bills:

1. The 2024 reappraisal was a very large increase that hit long-term homeowners very hard. Countywide residential values rose by an average of 32%. Bay Village CSD reported over 25%, Fairview Park CSD 25.9% residential, Rocky River CSD 25.4%. The reappraisals remain for the future.
2. The West Shore area has a lot of older residents and homeowners who are retired. One in five West Shore residents is 65 or older — roughly 24% in Rocky River and Westlake. This is the highest-exposure demographic for a valuation-driven tax and the strongest argument for targeted rather than blanket relief. Depending on the level set, an income-capped credit that would provide a refund for property taxes above a set percentage of household income could benefit retired seniors. A cap has not been enacted, but many West Shore seniors have higher incomes and would not benefit from the proposed cap levels.
3. Other cost-of-living increases are straining budgets and people are already falling behind. Countywide past-due property tax balances ran $60.6 million above the prior year as of mid-2025, according to the county budget director. As a result, Cuyahoga County did not immediately benefit from the expected revenue from the reappraisal.
4. While County Budget Commissions gained more authority to limit levies, the political reality is that the authority in Cuyahoga County probably won't be exercised because of the strength of government and teachers in Cuyahoga County.

Because of citizen anger about the property tax reappraisal process and resulting tax increases, a citizen initiative to abolish property taxes is gathering signatures and may be on the ballot in 2027. While citizen irritation about the tax increases was justified, the abolition of property taxes may not result in an overall tax cut for West Shore property owners. The actual outcome for West Shore taxpayers will depend on how the revenue to county government and schools is replaced.

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The data shows property tax revenues for Cuyahoga County are about $435 million and are 25% of total revenues. About half (48%-58%) of property taxes in the West Shore area go to local schools.

Cuyahoga County Property Taxes as Share of Total Revenue

	Property Taxes	Total Revenues	Prop Tax %
2015	$ 338,250,000	$ 1,265,160,000	26.7%
2016	$ 324,730,000	$ 1,324,910,000	24.5%
2017	$ 354,000,000	$ 1,325,940,000	26.7%
2018	$ 335,430,000	$ 1,344,060,000	25.0%
2019	$ 361,780,000	$ 1,428,260,000	25.3%
2020	$ 356,220,000	$ 1,452,420,000	24.5%
2021	$ 419,760,000	$ 1,561,350,000	26.9%
2022	$ 386,660,000	$ 1,575,680,000	24.5%
2023	$ 414,110,000	$ 1,639,020,000	25.3%
2024	$ 410,420,000	$ 1,684,460,000	24.4%
2025	$ 435,290,000	$ 1,742,800,000	25.0%
Source: Ohio Auditor Hinkel Reports, County Audits			

Where Property Taxes Go

	Bay Village	Fairview Park	N. Olmsted	Rocky River	Westlake
Schools	57%	55%	58%	54%	48%
Municpality	19%	17%	15%	16%	18%
County	18%	19%	18%	22%	26%
JVSD	0%	3%	3%	0%	0%
Library	3%	3%	3%	4%	4%
Metroparks	3%	3%	3%	4%	4%
Recreation District	0%	0%	0%	0%	0%
	100%	100%	100%	100%	100%

Most analysts are not optimistic that the replacement of local property is realistic or would reduce overall taxes in the generally affluent West Shore area. The Governor's Office of Budget and Management calculates that replacement would require a statewide income tax of 11–15% or a sales tax of 15–18%. The Tax Foundation's analysis finds suburban and rural areas could see a net tax increase under an income- or sales-tax replacement, because urban areas currently shoulder higher property tax burdens. Despite the understandable frustration with property taxes, the logical (and unfortunate) conclusion is that abolition is not a sure-fire West Shore tax cut. It may be a West Shore tax shift — from Cleveland onto Bay Village, Rocky River, and Westlake.