



Ken O'Brien

DELAWARE COUNTY TREASURER

Delaware County Treasurer Ken O'Brien Announces Delay in Second-Half 2025 Real Property Tax Collection Due to House Bill 186 Implementation

Delaware, Ohio — Delaware County Treasurer Ken O'Brien announced today that the printing and mailing of second-half 2025 real property tax bills has been delayed due to the recent enactment of House Bill 186 by the Ohio General Assembly.

House Bill 186 establishes an Inflation Cap Credit that reduces taxes on certain school district levies. The legislation requires the credit to be applied retroactively to tax year 2025 for real property and tax year 2026 for manufactured homes. As a result, many Delaware County property owners with qualifying properties may see a reduced second-half tax obligation.

County auditors across Ohio, their software vendors, and the Ohio Department of Taxation have been working diligently to ensure the accurate calculation and implementation of the new credit. Once implementation is complete, eligible taxpayers will see the Inflation Cap Credit clearly identified on their second-half tax bills and on property records available through the Delaware County Auditor's website.

To allow sufficient time for these updates and ensure accurate tax billing, the due date for second-half of 2025 real property taxes has been extended from July 10th to **August 17, 2026**, for Delaware County properties.

The enactment of HB 186 and the recalculation is expected to lower property taxes, though not all properties will qualify. Except for properties in the Dublin, Westerville and Olentangy school districts, residential and agricultural properties will receive the Inflation Cap Credit on their second half tax bill.

Property owners who qualify for the credit and have already paid their 2025 real property taxes in full will have any resulting overpayment applied to the following tax year.

"The implementation of House Bill 186 requires significant coordination among county and state agencies to ensure taxpayers receive the benefits provided under the law accurately and fairly," said Treasurer O'Brien. "I appreciate the hard work that Delaware County Auditor George Kaitsa and his staff are doing to ensure that each parcel is assessed the correct amount."

This delay in collection is for 2026 only. Next year's collections will be returned to February 10th and July 10th.

Taxpayers with questions are encouraged to contact the Delaware County Treasurer's Office at **740-833-2480**.