

Public Libraries and Property Taxes

Ohio's Public Libraries Depend on State and Local Funding

Ohio's public libraries rely on a combination of **state funding and locally approved property taxes**.

- **48%** of library funding comes from the state through the **Public Library Fund (PLF)**
- **52%** of library funding now comes from **local property taxes**.

Ohio has **251 public library systems**:

- **203** rely on a local property tax levy
- **48** do not have a local property tax levy

Libraries only have **two primary revenue sources**:

1. State funding through the **Public Library Fund (PLF)**
2. Local **property tax levies approved by voters**

Libraries **do not receive funding from**:

- County **sales taxes**
- City **income taxes**
- School district **income taxes**
- State revenue from **casino taxes**
- State revenue from **marijuana taxes**

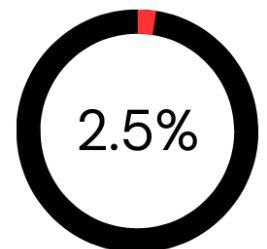
Local property taxes are therefore **critical to maintaining library services**.

Libraries are a Small Portion of Property Taxes Statewide

Property taxes generate a total of **\$24 billion** annually statewide.

Libraries account for **only 2.5% of all property taxes collected statewide**.

Yet this small share provides the **primary local funding that keeps libraries open and serving communities**.



How Eliminating Property Taxes Would Impact Libraries

Without local property tax funding, libraries across Ohio would face **immediate and severe financial challenges**.

Potential impacts include:

- **Service reductions** – fewer programs, shorter hours, and potential branch closures
- **Loss of local control** – communities would lose their ability to vote on and support library funding
- **Weakened partnerships** – schools, workforce programs, nonprofits, and community initiatives would be affected

Protecting Libraries Means Protecting Opportunity

Libraries across Ohio are **locally supported, widely used, and deeply trusted**.

Protecting local funding means protecting services that residents rely on every day:

- Early literacy and educational programs like homework help and summer reading
- Job skills training and job seeking support
- Technology and internet access
- Community programming and practical services like printing/copying

Libraries are not extras. They are essential infrastructure for education, economic opportunity, and community life.

Eliminating property taxes without a replacement funding plan would put Ohio’s public libraries—and the communities they serve—at risk.

Important Resources:

OBM Memo

<https://archives.obm.ohio.gov/Files//Memo/Impact%20Property%20Tax%20Abolish%20Memo%20February%202026.pdf>

Policy Matters Ohio Report

<https://policymattersohio.org/research/ohio-property-tax-repeal-would-gut-school-budgets-critical-services/>

Multi-Firm Bond Counsel Memo

<https://basa-ohio.org/wp-content/uploads/2026/03/Property-Tax-Abolition-Bond-Counsel-Legal-Summary25358137.pdf>

Tax Foundation Report

<https://taxfoundation.org/research/all/state/property-tax-repeal-replace-revenue/>

495 Metro Place South
Suite 350
Dublin, OH 43017-5399

P: (614) 410-8092
F: (614) 410-8098
www.olc.org