



**Senate Local Government Committee
House Bill 335 Interested Party Testimony
Ohio School Boards Association
Buckeye Association of School Administrators
Ohio Association of School Business Officials**

November 12, 2025

Chairman O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to submit interested party testimony. Collectively, our organizations represent public school board members, superintendents, treasurers/CFOs and other school business officials from around the state.

Our organizations are committed to working with the Ohio Legislature to find property tax reform solutions that are fair to taxpayers and protect educational opportunities for all Ohio students. Local property taxes are the cornerstone of school funding in most districts, enabling quality instruction, student services, and safe learning environments. This committee is currently considering multiple property tax bills that, if taken together and implemented responsibly, represent a balanced approach that better protects property owners and ensures predictability and modest funding increases for our schools.

House Bill 335 caps inside millage by limiting any increase in revenue to the GDP deflator growth over the three preceding years. The County Budget Commission (CBC) would make this adjustment in the county's reappraisal or update year. In a reappraisal or update year that a school district's inside millage revenue would not increase, a school district may request that the CBC increase the levy rate in order to collect the same amount as the previous year. The CBC would then consider the request and could approve, partially approve, or deny the increase to the levy rate.

Predictability for both taxpayers and school districts is essential to maintaining stable services and avoiding the need for frequent levy requests. We appreciate the Ohio House amending the introduced version of the bill to narrowly focus on inside millage and the additional amendment that harmonized the GDP deflator to that in House Bill 186. Thank you for the opportunity to submit written testimony.

Paul Imhoff, Buckeye Association of School Administrators
Katie Johnson, Ohio Association of School Business Officials
Nicole Piscitani, Ohio School Boards Association