



**House Ways and Means Committee
HB 1 - Opponent Testimony**

**Columbus City Schools
Jennifer A. Adair, President, Board of Education**

March 28, 2023

Chair Roemer, Vice Chair Merrin, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to provide opponent testimony on House Bill (HB) 1.

My name is Jennifer Adair and I serve as the President of the Board of Education for Columbus City Schools. By way of background, Columbus City Schools is the State's largest school district, with nearly 46,000 students attending over 100 schools and programs. About eight percent of our students are identified as gifted and talented, and 18 percent of our students have exceptional needs. Additionally, around 17 percent of our students come from a family for which English is not the primary language, with over 90 different languages spoken throughout the District.

Columbus City Schools opposes HB 1 because it results in a significant tax increase for residential and agricultural taxpayers, as well as a loss in local tax revenue for schools and local governments. According to the Fiscal Note from the Legislative Service Commission (LSC), the following changes will occur from a statewide perspective as a result of HB 1:

- \$929 million annual ***tax increase*** for residential and agricultural property taxpayers;
- \$157 million annual ***tax decrease*** for business and commercial property taxpayers; and
- \$538 million annual ***decrease in local tax revenues*** for schools and local governments.

I have attached a copy of a resolution that was unanimously passed by our Board of Education on March 21, 2023, that demonstrates our support to fulfill the constitutional mandate for a thorough and efficient system of common schools, including our opposition to HB 1 (as well as HB 11 and SB 11) as it will have an adverse impact upon meeting this constitutional obligation.

Chair Roemer and members of the committee, thank you for your time and attention.

Resolution Expressing Columbus City School Board Support to Fulfill Ohio's Constitutional Mandate to Fund a Thorough and Efficient Public School System

WHEREAS, the Ohio Constitution requires the General Assembly to provide enough funding to secure a “thorough and efficient system of common schools throughout the State.”; and

WHEREAS, a group of school superintendents and treasurers led by State Representatives Robert Cupp and John Patterson developed the Fair School Funding Plan that included several recommendations to meet the Constitutional mandate; and

WHEREAS, the 134th Ohio General Assembly passed into law a six-year phase-in of the Fair School Funding Plan and appropriated funding, which amounted to one-third of the cost of full implementation of the plan; and

WHEREAS, the legislation implementing the phased-in Fair School Funding Plan did not include the recommended funding for economically disadvantaged students and the proposed study of the cost of educating economically disadvantaged students called for in the Fair School Funding Plan; and

WHEREAS, Governor DeWine proposed a current biennial budget that continues to phase in the funding of the Fair School Funding Plan but uses FY2018 data inputs to determine base cost funding and does not include the recommended study of the cost of education economically disadvantaged students; and

WHEREAS, Ohio's current fiscal position is one of tremendous strength as verified by a recent contribution to the Budget Stabilization Fund of \$727 million, and Ohio state tax revenues continue to exceed expenditures for the current fiscal year, positioning the State to have a projected budget surplus after the year over \$5 billion; and

WHEREAS, the 135th Ohio General Assembly has introduced proposed legislation creating a Backpack Scholarship Program (House Bill 11) and a voucher program for chartered non-public schools without income limits (Senate Bill 11), which significantly increases the number and availability of vouchers for students to attend private/parochial schools at the expense of the public taxpayer; and

WHEREAS, Ohio's non-partisan Legislative Service Commission has estimated the Backpack Scholarship Program will cost up to \$1.13 billion in FY2025 of the new biennial budget if all 185,400 newly eligible non-public students take a scholarship under House Bill 11 and \$528 million in each of FY 2024 and FY 2025 under Senate Bill 11; and

WHEREAS, such vouchers will be available to all families and students who have never attended Columbus City Schools or any other public school, and for whom state funding has never been provided to the Columbus City Schools or any other public school; and

WHEREAS, voucher programs have recently expanded in New Hampshire, Wisconsin, and Arizona and students who have never attended a public school now comprise more than 75% of the vouchers being used in each of the aforementioned states; and

WHEREAS, under a universal Backpack Scholarship Program, Ohio would be authorizing an excessive, and fiscally irresponsible, rebate/refund program that will subsidize families currently paying tuition at private schools as well as home-schooled students; and

WHEREAS, private/parochial schools accepting students with public tax vouchers would not be required to accept all students but would be permitted to retain their selective admission policies without enforcement of other laws applicable to public schools; and

WHEREAS, parents using the vouchers will exact far more tax dollars out of the system than they typically pay annually in property tax; and

WHEREAS, Ohio taxpayers and local communities will bear the brunt of having to subsidize parent choice for those parents who choose to never enroll their children in Ohio's quality public schools; and

WHEREAS, the 135th Ohio General Assembly has also introduced House Bill 1, proposed legislation that would make numerous changes to Ohio property taxes; and

WHEREAS, House Bill 1 would eliminate a property tax relief program, commonly referred to as the "10% rollback," on residential and agricultural property, which was instituted in 1972 at the same time that the state income tax was created. Eliminating the 10% rollback would automatically result in an unvoted tax increase of \$1.221 billion for residential and agricultural taxpayers as the state's failure to make these payments to Ohio's schools and local governments would require the payments be made instead by the local taxpayers; and

WHEREAS, in an attempt to offset the unvoted tax increase, House Bill 1 proposes to reduce the assessment percentage on residential, agricultural, business, and commercial property from 35% to 31.5%; and

WHEREAS, the revenue loss in the first year of implementation to Columbus City Schools would be approximately **\$5.56 million** and would cost Columbus City Schools' residential taxpayers approximately **\$20.93 million** due to the application of the H.B. 920 reduction factors; now, therefore, be it

RESOLVED, by the Columbus City Schools Board of Education that this Board reaffirms its commitment to free accessible public schools which are adequately and equitably funded to guarantee a comparable education for **ALL** children; and be it further

RESOLVED, that this Board opposes House Bill 11, Senate Bill 11, and any funding programs, vouchers, educational savings accounts, or other plans that have the effect of diverting public tax dollars from public schools to private/parochial schools; and be it further

RESOLVED, that this Board opposes House Bill 1 and any plan for taxes that reduces funding from Ohio public schools and children; and be it further

RESOLVED, that this Board reaffirms its appreciation for the diversity of our community including those community members who are on a fixed income or otherwise cannot afford an increase in their property taxes and urges the Ohio legislature to focus on efforts to provide tax relief to those community members who most need it; and be it further

RESOLVED, that this Board requests that the Ohio General Assembly and the Governor of Ohio commit to fully funding the Fair School Funding Plan as it was initially recommended including current inputs and conducting the proposed study to determine the cost of educating economically disadvantaged children; and be it further

RESOLVED, that the Treasurer is authorized to deliver or cause to be delivered a certified copy of this Resolution to members of the Ohio House of Representatives and the Ohio State Senate

(including House Speaker Jason Stephens; House Minority Leader Allison Russo; Senate President Matt Huffman; Senate Minority Leader Nickie Antonio, Representative Adam Bird, Chair of the House Primary and Secondary Education Committee; State Representative Phillip Robinson, Jr., Ranking Member of the House Primary and Secondary Education Committee; State Senator Andrew Brenner, Chair of the Senate Education Committee; State Senator Catherine Ingram, Ranking Member of the Senate Education Committee; State Representative Bill Roemer, Chair of the House Ways and Means Committee, State Representative Daniel Troy, Ranking Member of the House Ways and Means Committee, the entire Franklin County delegation of the Ohio General Assembly); and to the office of Governor Mike DeWine; and be it further

RESOLVED, that this resolution shall be in full force and effect from and immediately after its adoption and shall supersede any prior resolution or act of this Board, which may be inconsistent or duplicative with the provisions of this resolution; and be it further

RESOLVED, that it is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this resolution were taken in an open meeting of this Board and that all deliberations of this Board and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.