

## House Primary & Secondary Education Committee

House Bill 344: Opponent Testimony

January 23, 2024

Chairman Bird, Vice Chair Fowler-Arthur, Ranking Member Robinson and members of the House Primary & Secondary Education Committee, my name is Todd Puster, Treasurer for Orange City School District. I appreciate the opportunity to submit written testimony regarding House Bill (HB) 344.

I am sharing my opposition to provisions of HB 344 which propose *additional* restrictions to an already burdensome Board of Revision (BOR) process, a result of HB 126 (134<sup>th</sup> General Assembly). HB 126 (134<sup>th</sup> GA) upended decades of sound public policy and HB 344 seeks to cause added interference by further limiting the situations in which school districts and local governments can file property tax complaints or appeal the decisions of a BOR regarding those complaints.

Participation in this process is important for ensuring that the tax burden for schools is equitably distributed among all taxpayers. The Orange City Schools has one of the lower tax burdens among school districts in eastern Cuyahoga County. Ensuring properties are taxed correctly has allowed the district to avoid placing a current expense levy before the electorate since 2011.

For the Orange City School District, approximately 80 percent of operating revenue is derived from the property tax. Less than 5 percent of revenue comes through the State Foundation funding formula.

Such changes, if enacted, could result in an unfair shift in the tax burden to homeowners and small businesses. It also could accelerate the need for approaching the electorate with additional tax requests.

There is a wide diversity in the size and nature of school districts in Ohio and each board of education should decide the manner in which it undertakes approval of resolutions for the filings of complaints.

For these reasons I respectfully ask you to reject HB 344.

Thank you for your time and consideration. I am available for any questions or additional information.

Sincerely,

Todd Puster

Treasurer  
Orange City School District