



**House Energy Committee
House Bill 15 - Interested Party Testimony
Ohio Association of School Business Officials**

February 12, 2025

Chair Holmes, Vice Chair Klopfenstein, Ranking Member Glassburn, and members of the House Energy Committee, thank you for the opportunity to provide written, interested party testimony on House Bill (HB) 15. I am Katie Johnson, Executive Director of the Ohio Association of School Business Officials (OASBO), representing public school district treasurers/CFOs and other school business officials across Ohio who are dedicated to safeguarding state and local revenue sources that support our students and schools.

We recognize and appreciate the broader focus of HB 15 and support its intent. In addition to repealing the legacy generating resource provisions passed in HB 6 of the 133rd General Assembly, HB 15 would exempt certain electric company generation property from local personal property taxes.

While advancements in energy efficiency are important, any reductions in assessed property values resulting from these changes could erode the tax base that funds our schools. If utility companies experience lower taxable property valuations due to the exemptions proposed in HB 15, school districts could face a decline in revenue, which would have direct consequences for educational programs and infrastructure. In some cases, this could force districts to make difficult budgetary decisions or seek additional local contributions—an option that may not be feasible for all communities. Further, for districts with fixed sum levies, this exemption could shift the burden to other property taxpayers.

We understand that the goal of these proposed changes is to be revenue-neutral for local governments. However, to ensure that school districts are not adversely affected, we encourage further discussions on potential mitigations for school districts.

OASBO is committed to working with this committee and the bill sponsor to strike a balance between supporting sustainable energy practices and maintaining the financial stability of Ohio's public schools.

Thank you for considering the impact of HB 15 on our school districts. We appreciate the opportunity to share our perspective and look forward to continued collaboration on this important issue.

Respectfully submitted,

Katie Johnson

Executive Director

Ohio Association of School Business Officials (OASBO)