



Gallia County Local Schools

4836 State Route 325 • Patriot, Ohio 45658

Phone (740) 379-9085 • Fax (740) 379-9135

www.gallialocal.org

February 26, 2025

Good morning, Chairman Holmes, Vice-Chair Klopfenstein, Ranking Member Glassburn, and members of the House Energy Committee, and thank you for allowing the Gallia County LSD the opportunity to provide written, and interested party testimony on House Bill (HB) 15.

My name is Jack Webb, and I am blessed to serve as the Gallia County Local School District Treasurer/CFO. Though I recognize and can appreciate the goals of HB 15 to repeal some provisions of HB 6 of the 133rd General Assembly, I am still here today to voice my opposition to those portions of HB 15 that would so thoroughly devastate our School District, and Gallia County, as a whole. I want to clarify that I am representing Gallia County LSD and our communities, and not the Ohio Association of School Business Officials (OASBO). Ohio.

Again, while noting and hoping for the success of the Legislature's efforts to ensure Ohio's future energy generation capacity, HB 15 as currently written, shifts the financial burden onto those local governments' that have electric generating facilities in their borders, through the elimination of the Public Utility Personal Property (PUPP) Tax on electric generation properties while replacing it with an increased PUPP assessment rate by four percent for electric transmission properties. Unfortunately, this will not result in a change that is revenue-neutral for many of those subdivisions currently receiving PUPP on electric generating properties—it will be crushing.

The generation facilities in Gallia County LSD boarders, currently has a PUPP value of \$173,322,660. By comparison, the total valuation of all transmission facilities in the School District is \$65,366,070. A four percent increase in transmission values would raise that figure to \$67,980,713. However, even after this adjustment, the School District would be devastated with a net valuation loss of \$105,341,947.

The consequences extend far beyond this immediate financial loss. Because transmission properties are located across multiple taxing districts, the increased valuation in transmission will not offset the lost generation value within the same communities. Gallia County has 29 unique taxing districts, comprising 15 townships, 2 school districts, 1 joint vocational school districts, 3 municipalities, the University of Rio Grande, the Board of Health, and the county government itself. Due to these complexities, the Gallia County Local School District alone stands to lose \$2.7 million annually—a catastrophic blow to the School District.

Additionally, \$450,000 of that annual reduction are in the form of fixed sum levies (Bond Retirement) which will be passed on to our residents in the form of increased taxes. The Joint Vocational School, County Health Department, and the Board of Developmental Disabilities are negatively impacted by approximately \$423,000 annually, which will certainly carry additional expenses to our School District for services currently rendered to our students (excess cost, loss of enrollment, health services). This additional tax burden to our families will negatively impact the relationship that we have worked hard to build with our families.

Currently, we employ 158 certified staff. This allows us to maintain a student-teacher ratio of 20 to 1. This could result in the loss of upwards of 20 or more full-time certified staff and 40 part-time staff. This would worsen our student-teacher ratio to at least 25 to 1, in a District covering 431 square miles and 7 buildings, we will not be able to balance those class sizes, and could result in many classes exceeding 30 to 1 student to teacher ratio.. We can only impact our current budget from the expenditure side of the ledger. We will have a revenue-driven problem, that we will be forced to solve through cuts. The impact on our community cannot be overstated. Gallia County Local School District, which serves 2,100 students, will struggle to continue operations with a nearly \$2.7 million annual funding loss. We are a district in which 99% of our students are economically disadvantaged, 19% are identified as having a disability, and our teacher salaries are currently \$8,900 below statewide averages.



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The total estimated revenue loss exceeds \$3.8 million annually in Gallia County (all subdivisions).

Beyond Gallia County, this legislation will create winners and losers across the state, disproportionately harming communities that host electric generation facilities. HB 15 would effectively redirect tax revenue from generation-heavy counties to those with more transmission infrastructure—without regard to the location-specific needs of local governments and schools.

These changes will result in cuts to fire, EMS, and emergency management services will undermine public safety. If an emergency occurs at the generation plant, the very agencies responsible for responding may be unable to do so effectively due to lack of personnel, equipment, or other resources as a result of a lack of funding.

By attempting to prepare for future energy needs, we risk making Ohio's communities undesirable for both businesses and residents. No company or individual wants to invest in an area with underfunded schools and inadequate public safety services. Instead of ensuring long-term growth, HB 15 could lead to stagnation and decline.

I behalf of the students in Gallia County Local School District, I urge you to consider these consequences and reject HB 15 in its current form. Ohio's energy strategy must not come at the expense of our children and local governments and the essential services they provide. Thank you for your time and consideration. I am happy to answer any questions you may have.

Gallia Co Tax Loss Due to HB 15					
if enacted based up TY 24 values					
Ohio Valley taxable PUPP Value- Addison Gallia LSD	\$	65,366,950.00			
Gavin Taxable PUPP Value - Cheshire Twp Gallia LSD	\$	107,558,140.00			
Gavin/Ohio Valley Taxable PUPP Value - Gallia LSD		\$173,322,660		Government Entities	Tax Rates Tax Loss
				Co GF	3.40 \$248,189
AEP Trans Taxable PUPP Value - County Wide		\$40,584,700		Co Library	1.30 \$94,896
Ohio Power Taxable PUPP Value - County Wide		\$55,882,630		Council on Aging	0.50 \$36,498
Total TY 24 Transmission PUPP Value - County Wide		\$96,467,330		Park	0.50 \$36,498
Total Transmission PUPP w 4% Increase - County Wide		\$100,326,023		Rio Grande College	1.00 \$72,997
				Co DD	2.80 \$204,391
Loss in Value Gallia County		\$72,996,637		Gallia LSD Bonds	3.90 \$410,834
				Gallia LSD Debt	0.35 \$36,870
Ohio Power Addison Twp - Gallia LSD		\$6,086,150		Gallia LSD Perm Imp	1.00 \$105,342
Ohio Power Cheshire Twp - Gallia LSD		\$21,491,350		Gallia LSD	20.00 \$2,106,839
Ohio Power Cheshire Village - Gallia LSD		\$1,245,580		Buckey Hills Co JVS	2.00 \$145,993
Ohio Power Greenfield Twp - Gallia LSD		\$42,160		Chesire Twp GF	0.90 \$58,270
Ohio Power Guyan Twp - Gallia LSD		\$1,584,110		Cheshire Twp Fire	0.00 \$0
Ohio Power Huntington Twp - Gallia LSD		\$1,172,900		Cheshire Twp R&B	0.50 \$32,372
Ohio Power Harrison Twp - Gallia LSD		\$950,100		Addison Twp GF	0.60 \$100,014
Ohio Power Vinton Village Twp - Gallia LSD		\$950,100		Addison Twp Fire	0.30 \$50,007
Ohio Power Morgan Twp Gallia LSD		\$1,106,100		Addison Twp R&B	0.30 \$50,007
Ohio Power Ohio Twp Gallia LSD		\$1,305,840		Gallia Co Health Dept	1.00 \$72,997
Ohio Power Perry Twp Gallia LSD		\$20,080		Total Rates	40.35 \$3,863,013
Ohio Power Raccoon Twp Gallia LSD		\$377,230			
Ohio Power Springfield Twp Gallia LSD		\$5,275,290			
Ohio Power Walnut Twp Gallia LSD		\$142,070			
Total Gallia LSD		\$41,749,060			
with 4% increase		\$43,419,022			
AEP Transmission Addison Twp - Gallia LSD		\$291,170			
AEP Trans Cheshire Twp - Gallia LSD		\$21,321,830			
AEP Trans Guyan Twp - Gallia LSD		\$2,004,010			
Total Gallia LSD		\$23,617,010			
with 4% increase		\$24,561,690			
Grand Total Gallia LSD		\$67,980,713			
Total Loss Gallia LSD		\$105,341,947			
Total Addison Twp		\$6,377,320			
with 4% increase		\$6,632,413			
Addison Twp (GF) Loss		\$166,690,247			
Total Cheshire Twp (GF)		\$42,813,180			
with 4% increase		\$44,525,707			
Cheshire Twp (GF) Loss		\$64,744,960			