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Testimony before the Ohio House Local Government Committee April 2, 2025 on H.B. 154

Chair King, Vice Chair Kishman, Ranking Member Sims, and members of the Local Government Committee. Thank you for the opportunity to testify in support of HB 154, and thank you to my joint sponsor Rep. Glassburn for joining me on this legislation.

Rep. Glassburn laid out the need for HB 154 and changes to our abatement rules for residential properties. This legislation is one of the many this year that will get at the property tax system to help our current and future homeowners.

First, I want to share what HB 154 is not. HB 154 is not an end to the CRA's ability to abate properties. HB 154 does not give schools the ability to prevent a CRA. It is not a bill that impacts Commercial/Industrial CRAs. HB 154 is not anti development. I have had many conversations with developers and those in the real estate world who had initial concerns over HB 154 but were then, no pun intended, abated to their concern of a negative impact from this bill.

So what is HB 154? This bill speaks only to Residential CRAs. It mirrors currently used TIF language that developers and homebuilders employ in new developments. HB 154 keeps the ability for the local entity to abate or exempt all of the homeowner's tax bill if a local school approves to do so. If the school does not approve to abate the entire tax bill, the school will receive a portion of that tax bill and the remaining part of the homeowner's bill will be abated.

The intent of HB 154 is simple, to help current homeowners keep their tax rates low while still incentivizing new homes to be developed. It ensures that those who vote on levies see some impact of their vote while also having an abatement, and it lowers the "Not In My Backyard" reaction from current homeowners as their new neighbors will be helping shoulder the property tax burden too.

With that, thank you for your time and we are happy to answer questions.