



OHIO CHAMBER OF COMMERCE

Liz Baumgartner, Director of Economic Development and Tax Policy

Ohio Chamber of Commerce

Proponent Testimony – House Bill 28

March 5, 2025

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the Ohio House Ways and Means Committee, thank you for the opportunity to provide proponent testimony on House Bill 28. My name is Liz Baumgartner, and I am the Director of Economic Development and Tax Policy for the Ohio Chamber of Commerce.

For 132 years, the Ohio Chamber has served as the state's leading business advocate and represents over 8,000 companies that do business in Ohio. Our mission is to aggressively champion free enterprise, economic competitiveness, and growth for the benefit of all Ohioans.

For far too long, the world of property taxation and levies to raise funds on property valuation remains shrouded in opaque language, favoring only those with a keen interest in the topic or who spend a career in the field. Millage, inside millage, reduction factors, market value, tax value, Class I, Class II and other terminology can cause confusion for Ohio Voters. HB 28 begins the process of adding plain language to the structure with the removal of the word replacement and the use of renewal levies for status quo or increases in taxes raised by the levy.

Although often confused for each other, renewal and replacement levies are very different. Unlike a replacement levy, a renewal levy extends a previous levy and raises the same revenue so that one's tax bill remains the same. This is due to HB 920 factors that apply to renewal levies and protect property owners from their property tax bills increasing at the same rate as their property values. Alternatively, HB 920 factors do not apply to replacement levies as the effective millage rate is reset to the updated value of the property and often leads to higher property tax bills.

In conclusion, House Bill 28 presents a needed change that will help ensure property tax levies in Ohio remain transparent and clear for real property owners. Chairman Roemer and members of the Ways and Means Committee committee, thank you for allowing me to testify today in support of House Bill 28.