



PREMIER • PROFESSIONAL • PROACTIVE

Opponent Testimony on Ohio House Bill 28

Fire Chief Joseph Kitchen, President

Ohio Fire Chiefs' Association

Chairman Roemer, Vice Chairman Thomas, Ranking Member Troy and Members of the House Ways and Means Committee, thank you for the opportunity to provide testimony today. I am here to express my opposition to Ohio House Bill 28, which proposes to eliminate the authority of local governments to levy replacement property tax levies, on behalf of the Ohio Fire Chiefs' Association and its 1,900 members.

In addition to my role as President of the Ohio Fire Chiefs' Association, I also have the privilege of serving as the Fire Chief of Bath Township Fire Department in Allen County, Ohio. In November 2023, our department experienced firsthand just how difficult it can be to secure the funding necessary to protect our community. Our 2.5 mill additional levy failed by just 43 votes — a clear signal that even in a community where we feel strongly supported, concerns over rising property taxes are very real.

Fortunately, we were able to place the levy back on the ballot in March 2024, and it passed, but that close call served as a wake-up call — not just for my department, but for many fire departments across Ohio. It underscored the delicate balance between ensuring adequate funding for essential services and responding to the very real concerns of taxpayers.

That is precisely why replacement levies are such a critical tool for local governments and fire departments. Replacement levies allow us to adjust for changes in property values while keeping millage rates stable, offering an alternative to asking voters for entirely new levies or additional millage. This flexibility helps maintain consistent funding without placing an undue burden on property owners.

Eliminating replacement levies would remove a vital option for communities like mine and leave departments with few alternatives — either pursuing higher millage rates, which are increasingly difficult to pass, or facing dangerous funding shortfalls. For fire

departments, these shortfalls could directly impact staffing, equipment, training, and ultimately the safety of the communities we serve.

Many fire departments across Ohio — especially in rural and suburban areas — rely almost entirely on local property taxes to fund operations. These communities cannot afford to have vital funding mechanisms eliminated, particularly at a time when operating costs continue to rise and residents are increasingly cautious about approving new taxes. Replacement levies offer a reasonable and responsible path forward — one that balances fiscal responsibility with the critical need to fund essential services.

House Bill 28, if enacted, could destabilize local government finances, leaving many communities with no choice but to either cut essential services or ask voters for additional millage — a request that is sometimes met with resistance, even in supportive communities like mine.

Although renewal levies give fire departments the opportunity to extend a levy for an additional amount of time, the challenge is that the levy will continue to be collected at the same rate at which it was originally passed, not allowing for the cost of inflation.

On behalf of the Ohio Fire Chiefs' Association and the countless fire departments across our state, I strongly urge this committee to reconsider House Bill 28. Eliminating replacement property tax levies would remove an essential tool that allows local governments to manage their finances responsibly and protect public safety without imposing unnecessary financial strain on residents.

Thank you for your time and consideration of my testimony. I would be happy to answer any questions.