

Lawrence County Auditor

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Proponent Testimony on HB 186

**Presented by Chris Kline, Chief Deputy Auditor, Lawrence County Auditor's Office
Before the Ohio House Ways and Means Committee**

Date: June 4, 2025

Good afternoon, Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and esteemed members of the Committee,

My name is Chris Kline, and I serve as the Chief Deputy Auditor for the Lawrence County Auditor's Office. I am here today to testify about House Bill 186, both on behalf of Lawrence County and the County Auditors' Association of Ohio (CAAO).

As many of you know, the CAAO has long advocated for a series of property tax reforms aimed at creating a fairer, more sustainable tax system in Ohio. One of the most critical changes involves limiting the growth of revenue for school districts at the 20-mill floor, a key pillar of meaningful reform.

Two months ago, I appeared before this committee to express our support for HB 186 and highlight what made it a balanced, practical compromise—one that considered both the financial needs of school districts and the economic realities faced by property taxpayers. The original version of this bill allowed for inflation-based revenue growth, while preventing the kind of steep, destabilizing spikes in tax bills that can occur during periods of rapid real estate appreciation.

A central element of that original compromise was the inclusion of a change to how County Auditors certify property values to the Department of Education and Workforce (DEW). This provision was critical to ensuring that schools would not be penalized under the state funding formula due to the new revenue growth limitations.

Unfortunately, recent amendments to HB 186 propose to remove that certification change—an alteration that undermines the entire purpose and fairness of the bill. Under the current state formula, schools are assumed to receive 20 mills of local funding. If HB 186 caps local revenue growth at inflation without adjusting how valuations are reported to DEW, school districts face a

funding shortfall from both state and local sources. This "double whammy" will inevitably force districts back to the ballot to request new levies—the exact scenario this bill was designed to avoid.

Let me be clear: the original bill did not require changes to the state funding formula. Instead, it included “qualifying valuation” language—a smart, targeted solution that preserved school funding levels while still achieving the property tax restraint sought by taxpayers. This language was not an afterthought; it was a core component of the CAAO’s support and was developed in close collaboration with the bill’s sponsors to ensure fairness across the board.

The removal of this key provision represents, frankly, a bait-and-switch. What started as a well-negotiated, equitable solution has now been distorted into a proposal that places additional burdens on local taxpayers while absolving the state of its fiscal responsibility.

In closing, I respectfully urge this committee to reject the proposed amendments and to move forward with HB 186 as originally introduced. This version reflects a true compromise—one that promotes fairness, fiscal stability, and responsible governance.

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