



House Ways and Means Committee  
House Bill 309 Opponent Testimony  
Buckeye Association of School Administrators (BASA)  
June 11, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to testify on House Bill (HB) 309. My name is Paul Imhoff, and I serve as Director of Governmental Relations with the Buckeye Association of School Administrators, which represents Ohio's public school superintendents. On behalf of our members, we are in support of legislation to provide property tax relief but are opposed to HB 309 in its current form.

Every dollar that flows through a school's budget directly impacts our students. Whether it's making sure there's a high-quality teacher in every classroom or transporting students to and from school or making sure students have access to workforce opportunities – property taxes make possible the educational experiences and opportunities available to our students. That's why strong and stable funding is so important to their success. As you consider this bill and others, it is critically important for us all to fully understand the changes – and any unintended consequences – these bills, both cumulatively and individually, may have on our students.

As you know House Bill 309 proposes major changes to the operations of Ohio's 88 county budget commissions, including allowing a budget commission to reduce voter-approved levies every year if it decides a school district does not "need" revenue that voters had already approved. The bill does not define the term "need," and it does not provide clear, objective, or uniform criteria to determine such "need" or to assist budget commissions or taxing jurisdictions.

School districts do not budget on an annual basis – they rely on multi-year financial planning. Subjecting their budgets – which are developed to support educational opportunities for kids – to the possibility of annual levy reductions upends this long-term planning process. This could lead to preemptive staff reductions, elimination of course offerings, and other negative actions simply to hedge against unpredictable budget commission rulings. None of these outcomes would be in the best interest of our students.

HB 309 also creates a system that could override the will of Ohio voters – voters who have voted to support their schools via a school tax levy. It was said in testimony that the burden of

proof should fall on the school district to justify the need for its funding derived from property taxes. We believe that burden already has been met by the voters of the school district who chose to invest in their local schools and students. HB 309 will overrule decisions made at the ballot box and empower budget commissions to second-guess what voters have already decided.

Beyond the issues of financial planning and voter intent, HB 309 also introduces practical governance concerns that could lead to confusion and inconsistency. More than one-third of Ohio's school districts span multiple counties, creating the potential for conflicting rulings from different budget commissions that would impact multi-county school districts. This raises serious concerns about consistency and constitutional tax uniformity.

I would like to thank Representative Thomas for two modifications in the substitute version of HB 309 that require each budget commission to review each district's multi-year revenue and expenditure projections and require the Tax Commissioner to certify the necessary rate adjustments for nondebt fixed-sum levies only. These are helpful additions to the bill.

Nevertheless, HB 309, even with these adjustments, creates significant uncertainty around school revenues, undermines the will of voters, and could jeopardize the ability of schools to provide high-quality educational opportunities for students.

Chair Roemer and members of the committee, thank you for your time and attention. I am happy to answer any questions you may have.