

**Opponent Testimony for HB 335
Countywide Elected Officials in Hamilton County, Ohio
House Ways and Means Committee
June 18, 2025**

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy and members of the House Ways and Means Committee, thank you for the opportunity to provide opponent testimony on behalf of the Countywide Elected Officials in Hamilton County, Ohio. While we support thoughtful property tax relief for Ohio residents, we oppose House Bill 335, the "Property Tax Relief Now Act," in its current form. This legislation poses severe and immediate fiscal challenges that will significantly undermine Hamilton County's ability to provide essential public services.

House Bill 335 proposes a fundamental restructuring of Ohio's property tax system by eliminating inside millage authority for counties, a funding mechanism that has been in effect since the 1800s. For Hamilton County, this translates directly to an estimated \$64.1 million annual revenue loss. To merely offset this significant deficit and maintain our current service levels, our county would be compelled to seek voter approval for a 0.35% sales tax increase this November. However, our primary concern with this legislation is the risk it poses to essential county services. Absent a prescribed revenue replacement, the bill threatens the county's ability to effectively provide core public services, most of which are mandated under state law.

An additional concern is the critical timing gap inherent in this proposal. Under HB 335, inside millage collections for 2025 will cease with the February 2026 tax settlement. Even if Hamilton County voters approve a sales tax increase in November 2025, which is by no means certain, new collections would not begin until April 1, 2026, with the first distribution delayed until July 2026. This results in a \$33 million revenue loss for Hamilton County in 2026 alone. If the sales tax measure is postponed until the May 2026 ballot, this permanent revenue loss could rise to an estimated \$60 million. Although Hamilton County does not currently rely on inside millage for debt service obligations, the loss of this revenue source poses systemic risk that could lead to a downgrade in the county's credit rating, thus resulting in higher borrowing costs.

We acknowledge and appreciate the efforts to reform Ohio's property tax system. However, House Bill 335, in its current form, poses a significant risk to Hamilton County's ability to deliver essential public services, many of which are mandated by state law. By eliminating inside millage for counties without a clearly defined mechanism to replace lost revenue, this legislation undermines our capacity to meet our core obligations to Hamilton County residents.

We urge you to oppose the bill and instead consider more balanced alternatives, such as expanding homestead exemptions, adjusting existing tax credits, and implementing targeted relief programs like deferrals and abatements. These measures offer meaningful tax relief without destabilizing county operations.

Respectfully submitted,



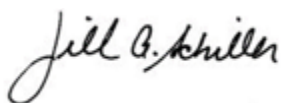
Denise Driehaus
President
Board of Commissioners



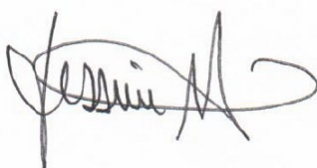
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