

**Ohio House Ways and Means Committee  
Opponent Testimony – HB 335  
The Franklin County Board of Commissioners  
(Written Only)**

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and Members of the House Ways and Means Committee,

Thank you for the opportunity to offer opponent testimony on House Bill 335. The Franklin County Board of Commissioners is strongly opposed to this legislation, particularly to the proposed elimination of inside millage, a provision that would have severe and immediate consequences for our county's ability to deliver essential public services.

Inside millage is a foundational source of revenue for counties, municipalities, townships, and school districts across Ohio. It provides predictable, stable, and constitutionally protected funding for basic government functions. House Bill 335 proposes to upend this framework with no guaranteed replacement for these critical dollars.

In Franklin County, the impact of eliminating inside millage would be devastating. In FY 2024, our General Fund expenditures totaled approximately \$695 million. Of that amount, \$75 million—more than 10% of the total General Fund—came from inside millage. These dollars are not supplemental; they are central to the services our residents rely on each and every day.

If HB 335 were enacted as written, political subdivisions across Franklin County would collectively lose approximately \$427 million in revenue from inside millage, including:

- \$75 million lost from Franklin County's General Fund.
- \$122 million lost from cities and villages across the county.
- \$230 million lost from our local school districts.
- More than \$850 million annually in counties across Ohio.

To put the real impact into perspective, 32% of our General Fund budget is allocated to the Franklin County Sheriff's Office, making it by far the single largest line item in our budget. That alone represents roughly one-third of prior year expenditures, funding law enforcement, corrections, and public safety operations countywide. By eliminating inside millage and putting a \$75 million hole in our General Fund, immediate and painful cuts to critical services would be forced. Public safety, criminal justice, public health, job and family services, veterans' services, senior services, and more would be endangered.

Although HB 335 would permit counties to increase sales tax by up to 1% with voter approval, this regressive tax would place a disproportionate burden on lower-income households. When taxes are applied uniformly regardless of a family's ability to pay, a larger percentage of income is taken from families earning less and living paycheck to paycheck.

In addition to the devastating impact of the elimination of inside millage, the Franklin County Board of Commissioners opposes the proposed non-reimbursed "piggyback" homestead tax exemption. While we agree that property tax reform is long overdue, it is not fair to local governments—and most importantly,

to the residents who rely on the critical services local governments provide—to shift the burden of payment to the local level.

We acknowledge and appreciate the efforts to reform Ohio's property tax system. However, we urge you to consider the comprehensive proposals put forth by the County Auditors' Association of Ohio (CAAO), which include expanding homestead exemptions, eliminating the non-business credit while increasing the owner-occupancy credit, establishing an inflation-linked cap for school district revenue, and creating targeted relief programs like tax deferrals and abatements. These alternatives offer a thoughtful approach to property tax relief without destabilizing county finances.

As stewards of the public's trust and resources, we urge the Committee to consider the profound and lasting harm this bill would inflict at the local level, and respectfully request that the General Assembly work with local governments and municipalities on alternative solutions that do not dismantle a century-old revenue stream without a carefully considered replacement.

Thank you for your time and thoughtful consideration.

Respectfully,



Erica Crawley  
President



John O'Grady  
Commissioner



Kevin Boyce  
Commissioner