

House Ways and Means Committee  
June 18, 2025  
Opponent Testimony – HB 335  
Ilene Shapiro, Summit County Executive

Chair Roemer, Vice Chair Thomas, Ranking Member Troy and members of the House Ways and Means Committee, thank you for the opportunity to provide testimony in opposition to House Bill 335.

I proudly serve as the Summit County Executive, representing 31 communities and 540,000 residents. Like all counties in Ohio, we fulfill critical and state-mandated public safety and criminal justice roles for our constituents. If enacted, HB 335's abolition of inside millage will cut just over \$40 million from Summit County's General Fund — a loss that will severely cripple our ability provide these services.

Such significant revenue loss would force us to take drastic actions, including:

- Shutting down entire wings of the Summit County Jail, jeopardizing both public safety and inmate welfare;
- Eliminating prosecutor positions, delaying justice and increasing caseloads beyond sustainable levels;
- Cutting vital court staff, disrupting judicial operations and access to justice;
- Ending sheriff patrols in local communities, leaving neighborhoods without law enforcement presence or support;
- Impairing Summit County's ability to fund essential emergency management operations and special response teams, jeopardizing our ability to provide disaster response, hazardous incident mitigation, and public safety across the region;
- Reduced or eliminated funding for our local Veterans Services Commission and Medically Fragile Children programming.

Further, the Ohio Constitution provides a framework to govern local government taxing and debt issuance authority. Article XII, Section 11 of the Ohio Constitution requires the State and its political subdivisions to levy a tax to support all bond indebtedness. In Summit County alone, more than \$800 million of overlapping indebtedness is supported by a pledge of inside millage. Under section 133.25 of Ohio's Uniform Public Securities Law, bondholders have an ability to mandamus the collection of those taxes. The elimination of inside millage will undoubtedly undermine Ohio's credit worthiness and stifle economic development and infrastructure improvements for years to come.

We are aware of this legislature's interest in pushing local governments to consolidate services to save money and reduce tax burdens. I am proud to share Summit County and our local communities have been at the forefront of such efforts for many years. We are now operating a consolidated 9-1-1 dispatch center which services nearly two-thirds of our 540,000 residents. Our Building Department, which averages an eight-day permit approval process, provides services to 23 jurisdictions. And rather than construct a new building for our Board of Elections, we are in the process of relocating operations to an existing space. Whether it's consolidating three health departments or investing in a countywide emergency radio system, we are proud of our high-quality services that are provided with maximum efficiency and conservative fiscal management.

Unlike every other county in Ohio, Summit County cannot raise its permissive sales tax without a vote of the electorate. We operate our county on a 1/2 % sales tax and are the only county in the state that must seek the approval of voters to raise it, even within the permissive level. During the Great Recession we eliminated over 1,000 jobs to balance our budget and we never restored them. This means we will not have the ability to respond quickly to this proposed fiscal emergency. The loss of another \$40 million will leave us with no ability to comply with the very mandates the state requires us to uphold.

In Summit County, we have prioritized fiscal restraint for decades. Our half percent sales tax is the lowest county share of sales tax in the state. This rate has been unchanged since its inception in 1981. Of the largest six counties in Ohio, we continue to maintain the lowest per capita general fund operating budget, with spending 30% less than the next lowest large county. Simply put, we are already doing what you are asking local governments to do. Yet this proposal would devastate our budget and punish us despite our longstanding fiscal conservancy.

It is unquestionable that homeowners across Ohio are feeling the burden of inflation and higher living costs. However, HB 335 would force Summit County into a no-win situation — unable to maintain basic public safety services while lacking the authority to replace lost revenue. Further still, when assessing the entirety of property taxes throughout the state, county inside millage represents less than 4% of the overall \$22.5 billion. It is difficult to comprehend eliminating county millage in exchange for minimal relief when the real-world outcome is a decimated public safety and criminal justice system in Ohio's counties.

We urge you to consider the unintended consequences of HB 335. Public safety, access to justice, and core community services will be deeply and unavoidably

impacted. We ask for your partnership in identifying a more balanced solution that protects both taxpayers and the fundamental services they rely upon. The County Auditors' Association of Ohio's proposal for property tax relief is a strong option to consider. We also support capping growth for inside millage.

Should this committee and this General Assembly choose to pursue this method of property tax relief, we urge you to consider Summit County's unique limitations and our long history of fiscally conservative operations. With no ability to raise our permissive sales tax rate and uncertain odds at the ballot box this fall, Summit County is set to be uniquely harmed by this action. This legislation makes a special exemption for townships in recognition of their revenue limitations. We ask you to consider such an exemption for Summit County in recognition of our charter limitations.

Thank you for your attention to this critical matter.