

House Ways and Means Committee
Opponent Testimony on House Bill 335

June 16, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to provide written opponent testimony on House Bill 335. My name is Christina Muryn, and I am the mayor of the City of Findlay, Ohio.

I want to provide a bit of background about the City of Findlay's operations, revenue, and budget. The City of Findlay is proud to have a 1% income tax, which is the lowest rate of any municipality in the State with an income tax. The income tax is anticipated to generate approximately \$30,750,000 in 2025, of which 80% will be allocated to general fund operations and 20% to capital improvements. Additionally, **the City of Findlay receives 3.2 mills, all of which are inside millage. This is expected to generate approximately \$3,050,686 in 2025.** Combined, these two sources of revenue make up 72% of our General Fund Revenue.

On the expense side, the City of Findlay has kept a lean staff and managed our expenses year over year to be able to continue to provide top notch services, invest in infrastructure and amenities to attract and retain a strong workforce and businesses, all while being able to add a small amount each year to our General Fund Unappropriated Budget. This approach allows us to ensure we have a strong reserve for economic downturns and the ability to invest in key strategic capital investments, such as flood mitigation and a proposed downtown recreation area. **In recognition of our strong stewardship of our community's resources, the City of Findlay was recently named the Top Micropolitan in the country for the 11th year in a row.¹**

House Bill 335's elimination of inside millage will materially harm my city's ability to plan, both in the short and long terms, for necessary infrastructure and public services. **Taking away the ability of communities to budget based on consistent tax revenue and plan for necessary expenditures is ill advised. In fact, it could unintentionally encourage less thoughtful spending decisions rather than careful stewardship of taxpayer resources.**

Over the years, I have heard criticism from the legislature about cities not focusing on their key responsibilities of infrastructure and safety. However, I can assure you that both of these items continue to be a top priority for the City of Findlay. This is reflected in our operating budgets, with our Sewer, Storm, and Water Funds making combined capital investments of over \$56,000,000 in infrastructure alone since 2019 and ~70% of our total capital expenditure in that same time. In 2025, **safety services accounted for 58% of our budget and the Ohio Police and Fire Pension**

¹ Daughters, Gary, "TOP MICROPOLITANS OF 2024: Bow Down Before Ohio," *Site Selection*, March 2025, at <https://siteselection.com/top-micropolitans-of-2024-bow-down-before-ohio/>.

Fund (\$2.8 million in 2025) contribution accounted for 7% of our total general fund operating budget.

House Bill 335 would be a catastrophic piece of legislation for Findlay and Hancock County as a whole. **The City of Findlay does not have any outside voted millage but rather relies on receiving 3.2 mills of inside millage.** Our region is proud of our work to utilize inside millage to the maximum extent possible, minimizing the need for voted levy funds. Hancock County receives \$4 million, Findlay City School District \$6.2 million, Liberty Benton Local School District \$1.5 million, and Van Buren Local School District \$2.2 million. Smaller local distributions include the Hancock County Library and Hancock Park District. **By removing this base revenue for local taxing jurisdictions, I believe you will force smaller communities who run on thinner margins to increase taxes in other areas, making us less competitive when competing for economic development projects.**

I understand and share the desire to have a low tax environment, but I also believe that the government, at all levels, has a responsibility to strategically invest tax revenues into areas which will continue to grow the economy, support safe communities, and ensure stable revenues for local communities. Property tax is one of the most stable forms of revenue for our local communities, and though it may not seem like a lot of money when viewing individual allocations, these funds are critical to assist in covering gaps or significant changes in other revenue sources. What works in other regions of Ohio may not work for the City of Findlay and Hancock County, and inside millage is a critical component of making my community the best place to live and work in Ohio. I respectfully ask you to work with us to ensure that property tax reform doesn't create more harm than it alleviates.

Conclusion

Please do not allow the progress that our State has made as a great place to live, with strong, desirable cities, to be gutted for short term political points. You are in this position to do the right thing for all Ohioans and for our state's future. There is a better way, and I strongly urge you to bring local governments and other stakeholders to the table to find a better solution than what is laid out in HB 335.

I appreciate your time and consideration of these critical decisions. I know the devil is in the details when it comes to great governance, and I appreciate the time and effort you are putting into ensuring a fair, equitable, and reliable tax system that works for all. I look forward to continuing to work with you to address these concerns.