



June 17, 2025

House Ways and Means Committee  
Attn: Chairman Bill Roemer  
Vice Chairman David Thomas  
Ohio House of Representatives  
77 S. High St., 11<sup>th</sup> Floor  
Columbus, OH 43215

Re: Written Testimony in Opposition to House Bill 309 and House Bill 335 – Property Tax Relief Now Act

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

My name is Laurie Jadwin and I serve as Mayor of the City of Gahanna. On behalf of our city, I respectfully submit this testimony on behalf of our community to our strong opposition to House Bill 309 and House Bill 335, the proposed "Property Tax Relief Now Act." As part of this testimony, I have attached a Joint Proclamation and Resolution (RES-0030-2025), adopted by Gahanna City Council and issued by my office on June 16, 2025, affirming our strong opposition to these bills.

While we respect the Legislature's desire to respond to property tax concerns across Ohio and recognize the need to pursue meaningful solutions, we believe these bills not only represent considerable overreach into local governance, but also would cause irreparable harm to municipalities across the state by hampering our ability to deliver essential services to our shared constituents.

The constitutionally-protected funding tool of inside millage provides municipalities like Gahanna with a stable, voter-independent revenue source that supports critical services that include public safety protection, parks and recreation, and public services. In 2024, Gahanna received approximately \$3.6 million through this funding mechanism, which was used to fund mandatory contributions to OP&F, as well as investments in police training and equipment. Loss of this revenue source would directly and negatively impact the City's ability to meet these obligations, and would jeopardize our long-term financial stability without otherwise being forced to turn to voters for new taxes or making difficult service cuts.

HB 335 would also grant county budget commissions new authority to review and limit local property tax rates and expenditures, even allowing them to reduce levies based on carryover balances. These unelected boards—largely unknown to the general public—should not be given



sweeping new powers over municipal finances that traditionally reside with locally-elected councils who are chosen by, and accountable to, their residents. This proposal would strip local governments – and their constituents – of essential fiscal autonomy and instead empower distant administrative bodies with no knowledge of or relationship to local voters to override local budget decisions – even decisions made by voters through approved levies.

Municipalities have long been responsible stewards of public funds. We plan our budgets conservatively, prioritize public safety and infrastructure, and seek voter approval when needed. HB 335 disregards this record of responsibility and implies that local governments are to blame for statewide tax burdens. In reality, this bill removes tools we rely on to meet growing service demands and will destabilize community services, especially in municipalities with limited tax bases or voter capacity for frequent levies.

If the General Assembly wishes to pursue comprehensive property tax reform, we urge lawmakers to do so in collaboration with local governments, not by preempting their authority. Real reform must:

- Respect local decision-making,
- Preserve voter-approved and historically grounded revenue streams, and
- Offer replacement revenues where existing ones are removed.

On behalf of the City of Gahanna, I respectfully urge this committee to reject HB 335. Property tax relief should not come at the expense of local services and governance. Instead, let's work together to find balanced, sustainable solutions that benefit taxpayers without compromising the capacity of local governments to serve their communities.

Thank you for the opportunity to provide testimony. I would be happy to answer any questions or provide further information upon request.

Sincerely,

A handwritten signature in blue ink, appearing to read "Laurie A. Jadwin".

Laurie A. Jadwin, Mayor



# City of Gahanna

200 South Hamilton  
Road  
Gahanna, Ohio 43230

## Signature

Resolution: RES-0030-2025

---

File Number: RES-0030-2025

### **A JOINT PROCLAMATION AND RESOLUTION EXPRESSING THE CITY OF GAHANNA'S OPPOSITION TO HOUSE BILL 309, HOUSE BILL 335, AND OTHER EFFORTS TO ELIMINATE OR RESTRICT THE USE OF INSIDE MILLAGE FOR MUNICIPAL GOVERNMENT OPERATIONS, CAPITAL PROJECTS, OR DEBT SERVICE**

**WHEREAS**, inside millage, the base level of property tax that local governments in Ohio levy up to the 10-mill (1%) constitutional limit, has existed for nearly a century, rooted in both the Ohio Constitution and state law; and

**WHEREAS**, inside millage has been a constitutionally protected mechanism for local governments since 1933, and the City of Gahanna depends on this stable, long-standing funding source to help pay for basic public services, infrastructure projects, and long-term debt; and

**WHEREAS**, the City's prudent use of inside millage benefits taxpayers because the revenue is pledged for general obligation bonds for capital projects. This allows the City to borrow at lower interest rates and reduce the long-term cost of major capital projects that serve the community; and

**WHEREAS**, eliminating this financial tool would leave Gahanna with fewer options to fund major needs and create an annual revenue loss estimated at \$3.6 million. This lost revenue could result in new tax levies on the ballot: an expensive, uncertain, and avoidable burden on the City and its residents; and

**WHEREAS**, in 2023, the City of Gahanna contributed \$10 million from its unreserved general fund balance, supported in part by inside millage and fiscally responsible practices, toward the new municipal complex which includes a 21st-century police facility with modern training space, secure processing areas, and upgraded work environments that support officer wellness and operational effectiveness. The City's ability to contribute significant funds from its fund balance allowed the City to borrow less and ease the impact on taxpayers; and

**WHEREAS**, thanks to strong fiscal management, job growth, and a healthy local economy, the City of Gahanna has not requested additional voted property tax levies for general operations, instead relying solely on inside millage to maintain high-quality public services; and

**WHEREAS**, loss of this revenue source would directly threaten the City's ability to meet obligations such as pension payments and public safety funding and would compromise long-term financial stability, diminishing the City's ability to weather economic downturns without cutting resident services; and

**WHEREAS**, cities in Ohio are already in a vulnerable position compared to cities in other states. Income tax revenue, the principal revenue source for Ohio cities, is more economically sensitive and is a more volatile revenue source than property tax. By eliminating inside millage, this increases our reliance on income taxes, increasing volatility of revenue sources and impairing cities' ability to plan long-term; and

**WHEREAS**, eliminating cities' inside millage risks lowering credit ratings thereby driving up borrowing costs, costing taxpayers more to complete the same work. Historically, cities with greater financial autonomy to raise funds have higher credit ratings and lower borrowing costs; and



**WHEREAS**, the loss of the property tax revenues from this legislation would further harm our community by severely reducing funding for the Gahanna-Jefferson school district, impacting staffing and further harming the City due to the loss of income tax revenue; and

**WHEREAS**, H.B. 309 and H. B. 335, while aimed at property tax reform, would effectively eliminate the ability of local governments like Gahanna to continue using inside millage as an essential, proven, and flexible financial tool; and

**WHEREAS**, while destabilizing local government finances and essential operations, the legislation would not achieve its principal goal of reducing property tax burdens. Inside millage assessed by the City of Gahanna represents approximately 1.5% of the total millage assessed (ranging from 1.63 - 2.40 mils across three taxing districts in the City of Gahanna). As such, this legislation would not result in a meaningful reduction in property taxes for residents.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL AND PROCLAIMED BY THE MAYOR OF THE CITY OF GAHANNA, COUNTY OF FRANKLIN, STATE OF OHIO:**

**Section 1.** That the City of Gahanna expresses its strong opposition to House Bill 309, House Bill 335, and any other legislative efforts that seek to eliminate or restrict the use of inside millage by local governments for operations, capital improvements, and/or debt service.

**Section 2.** That the City of Gahanna urges residents to contact the Primary Sponsor of House Bill 335 and House Bill 309, Representative David Thomas (R-Jefferson), and the Chair of the House Ways and Means Committee, Representative Bill Roemer (R-Richfield), to respectfully express their concerns about the harmful impacts of HB 335 and similar legislation on local governments, schools, and community services.

**Section 3.** That the Clerk of Council is directed to forward a copy of this Resolution to the chair and members of the House Ways and Means Committee, this district's House and Senate representatives, Speaker of the House Matt Huffman, Senate President Rob McColley, and Governor DeWine.

**Section 4.** That this Resolution shall become effective immediately upon its passage.

President

Merisa K. Bowers  
Merisa K. Bowers

Date

6/16/2025

Attest by

Jeremy A. VanMeter  
Jeremy A. VanMeter  
Clerk of Council

Date

6/16/2025

Approved by the Mayor

Laurie A. Jadwin  
Laurie A. Jadwin

Date

6-16-2025

Approved as to Form

Priya D. Tamilarasan  
Priya D. Tamilarasan  
City Attorney

Date

6/16/25