

WITNESS INFORMATION FORM

Please complete the Witness Information Form before testifying:

Date: June 17, 2025

Name: Douglas R Elliott, Jr.

Are you representing: Yourself ☐ Organization ☒

Organization (If Applicable): City of Oxford

Position/Title: City Manager

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Do you wish to be added to the committee notice email distribution list? Yes ☒ No ☐

Business before the committee

Legislation (Bill/Resolution Number): HB 335

Specific Issue: _____

Are you testifying as a: Proponent ☐ Opponent ☒ Interested Party ☐

Will you have a written statement, visual aids, or other material to distribute? Yes ☒ No ☐

(If yes, please send an electronic version of the documents, if possible, to the Chair's office prior to committee. You may also submit hard copies to the Chair's staff prior to committee.)

How much time will your testimony require? Written testimony only and included.

Please provide a brief statement on your position:

See written testimony

Please be advised that this form and any materials (written or otherwise) submitted or presented to this committee are records that may be requested by the public and may be published online.

HOUSE WAYS AND MEANS COMMITTEE

OPPONENT WRITTEN TESTIMONY

HOUSE BILL 335

JUNE 17, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and Members of the House Ways and Means Committee, I am writing to express the City of Oxford's strong opposition to House Bill 335, the so-called "Property Tax Relief Now Act", which proposes to eliminate unvoted inside millage for local governments including municipalities.

This millage has been a long-serving revenue source for the City of Oxford which supports essential services such as police, fire/EMS, street maintenance and snow removal, parks and recreation, community development, and administration.

For the City of Oxford, the loss of inside millage would result in a reduction of approximately \$1.8 million in annual funding or 12.35 % of General Fund revenues in 2024. This jeopardizes our ability to maintain current service levels without immediately asking 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 accountable to their residents.

This proposal would strip local governments of essential fiscal autonomy and allow distant administrative bodies 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 provide property tax relief, I suggest targeting those with greatest need through a property tax circuit breaker which would cover owners and renters of all ages, uses a broad definition of income, and funded by the state.

On behalf of the City of Oxford, 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 those taxpayers with the greatest need without compromising the capacity of local governments to serve their communities.

Thank you for your time and consideration. I would welcome the opportunity to discuss this issue further and share additional insights on how this bill could impact Oxford.

Sincerely,

Douglas R. Elliott, Jr.
City Manager
City of Oxford, Ohio