



STRONGER COUNTIES. STRONGER OHIO.

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Cheryl Subler, Executive Director

**Ohio House Ways and Means Committee
Interested Party Testimony – House Bill 335
Gary Scherer, Pickaway County Commissioner
October 1, 2025**

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, my name is Gary Scherer, and I am a Pickaway County Commissioner. I also serve as the chair of the County Commissioners Association of Ohio's Tax and Finance Committee. Thank you for the opportunity to provide interested party testimony regarding the changes made to House Bill 335.

Counties are in a unique position as the only local government that provides services to all Ohioans. Counties understand the need for sufficient funding to provide critical services while also avoiding excessive financial burdens on taxpayers. This balance has become more difficult as the property tax crisis has continued, but counties are ready and willing to make hard choices to help taxpayers.

As the debate over property tax reform has continued, CCAO reviewed the impact of an inside millage revenue cap. Summit County is currently considering a charter amendment to that effect. After reviewing estimates, the CCAO Board of Directors recommended a cap.

A cap on inside millage growth would allow for measured revenue growth to ensure that counties can provide state-mandated services while protecting taxpayers from valuation spikes. CCAO is still reviewing the method in the substitute bill, but we remain dedicated to working with Vice Chair Thomas and members of the committee on how best to actualize an inside millage cap.

While I can only speak for counties, we believe that meaningful property tax reform must be holistic and avoid special carveouts for government types. According to the Legislative Service Commission, counties accounted for about 22% of inside millage revenue in tax year 2024. Reform that does not include the 78% is, at best, a half-measure.

Finally, while CCAO believes this is meaningful form of property tax relief, we recognize it is not the end of the discussion. We are committed to working with the General Assembly on further property tax relief measures and proposals to reform and streamline local government to reduce the need for property taxation.



CCAO would like to thank Representative Thomas and the committee for your consideration of an inside millage cap. I am happy to answer any questions you may have for me.