

**House Ways and Means
House Bill 335**

**Licking Heights Local Schools, Licking and Franklin Counties
Dr. Kevin S. Miller, Superintendent
Todd Griffith, Treasurer**

October 15, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to testify today on House Bill 335. My name is Dr. Kevin S. Miller, and I serve as the Treasurer of Licking Heights in Licking and Franklin Counties.

We want to start by acknowledging the real concern that rising property taxes create for our communities. Like many of you, I believe we need responsible, balanced solutions that provide relief to taxpayers without undermining the stability of our schools.

A bit about our district: Situated in both Franklin and Licking Counties, Licking Heights is among the fastest growing school districts in the state. At 5,400 students, we have tripled our enrollment since 2003. In the past five years alone, our enrollment has increased by over 1,200 students. As our district is growing quickly, it is becoming more diverse in many ways:

- Almost 20% of our students are English Language Learners, with 52 different home languages spoken in our school district. One in three elementary students comes from a non-English speaking home.
- Over 56% of our students are economically disadvantaged, lacking necessary physical resources like adequate food, shelter, and clothing.
- Over 15% of our students are students with disabilities, including an extensive range of mild to severe physical, developmental, and mental disabilities.

Due to changes in legislation so far around property tax, Licking Heights will not see any inflationary revenue outside of inside mills. However, HB 335 limits local revenue growth from inside mills.

For districts like ours, this means the only remaining inflationary revenue would be removed. Even when very rare periods of hyper-inflation on real property occurs, this is a very small portion of revenue that supports our community. At Licking Heights, our inside mills are 12.4% of our total effective tax rate for residents.

As an example, if property values went up 20% during a reappraisal, our overall tax revenue would increase by only 2.07% because of inside mills. With current law, this is now the only inflationary revenue related to property taxes Licking Heights would see. Every bit of inflationary revenue matters to maintaining our educational environment and preserving the high-quality, essential education we provide in literacy, math, workforce readiness, and beyond. In summary, our district residents would not see a significant increase in property taxes due to inside mills.

Without adequate support and funding, our ability to meet students' needs is more and more restricted. Recent legislation shifts even more of the burden away from the state and onto local communities already stretched by rising costs. This is especially concerning because Ohio's system already pushes costs onto local taxpayers.

When the state does not meet their constitutional obligation to fund public schools, which serve 90% of Ohio's students, the responsibility for school funding falls more and more on our district's homeowners.

We encourage you to not approve this bill. I respectfully urge the committee to consider alternatives that protect taxpayers while preserving the stability schools need to educate Ohio's children.

Thank you for your time and consideration. I am happy to answer any questions.