



## Jack Daniels and Heidi Workman State Representatives

November 12th, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to present sponsor testimony on House Bill 391.

House Bill 391 is a simple but important transparency measure. It requires that property tax rates in Ohio be displayed not only in mills, but also as a percentage of true value on both tax bills and in ballot language.

For most Ohioans, millage is a confusing and outdated concept. The term “mill,” derived from the Latin millesimum meaning “thousandth,” once served a purpose in early-century property-tax administration. But in practice, it has become one of the least understood components of our tax system.

Many taxpayers have no idea what a “mill” means for their actual bill. They see a number, say 2.5 mills, but don’t know if that represents a few dollars or a few hundred. This confusion makes it difficult for homeowners to fully grasp the financial implications of local levies and, in turn, discourages voter participation in tax-related ballot issues.

A 2022 survey from the Lincoln Institute of Land Policy found that nearly 60 percent of U.S. property owners could not define what a “mill” is, and more than 70 percent said millage-only ballot language was “confusing” or “very confusing.” We can and should do better at communicating tax information in a clear, accessible way.

Under House Bill 391, county auditors and treasurers would continue to calculate the effective tax rate in mills, as they do now. But they would also be required to display that rate as a percentage of true value. This is something they already compute internally, meaning there is no true additional administrative burden. It simply shares with the public information that is already available behind the scenes.

Over the past several years, Ohio homeowners have seen steep increases in property taxes driven by rising property valuations and the compounding effect of local levies. As a result, frustration and confusion have grown not only about the size of the tax burden, but about how those rates are calculated. House Bill 391 helps address that frustration by ensuring homeowners can easily see what each levy means as a clear percentage of their property’s value. When voters understand the real financial impact of a proposal, they can make confident, informed decisions

about whether to support or oppose a tax increase. Their decision should be grounded in facts, not guesswork.

The goal of House Bill 391 is straightforward. By showing both the millage and the equivalent percentage, we allow taxpayers to understand how much of their home's true value is being taxed. That helps voters make better-informed decisions at the ballot box, and it helps property owners better understand their annual tax bills.

County auditors have expressed support for the concept, noting that it aligns with best practices in financial transparency. Several already post percentage-based effective tax rates online. House Bill 391 codifies that practice statewide and ensures uniformity across all 88 counties.

We believe this small but meaningful reform will strengthen public confidence in the property tax system and empower voters with clear, comprehensible information.

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the committee, thank you for your time and consideration. Representative Daniels and I would be happy to answer any questions.

A handwritten signature in black ink, appearing to read "Jack K. Daniels". The signature is fluid and cursive, with the first name "Jack" being the most prominent.

Jack K. Daniels  
State Representative- Ohio's 32<sup>nd</sup> House District

Heidi Workman  
State Representative- Ohio's 72<sup>nd</sup> House District