



Americans for Prosperity – OH Proponent Testimony, House Bill 504, House Ways and Means Committee, 02.25.2026

Good morning, Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee. Thank you for the opportunity to provide proponent testimony on House Bill 504 – The Calculated Adjustments for Property Surges (CAPS) Act. My name is Hannah Kubbins and I'm the Legislative Director for Americans for Prosperity – Ohio.

AFP advocates for tax policy that aligns with the following:

1. Broad-Based, Low-Rate Taxes:

We support broad-based, low-rate property taxes that minimize economic distortion and ensure that all property owners contribute to the funding of local services.

2. Elimination of Special Interest Carve-Outs:

We oppose special interest carve-outs, exemptions, and deductions that create a two-tiered tax system. All property owners should be treated equally under the law.

3. Predictable and Permanent Reforms:

We advocate for tax reforms that provide certainty and predictability for taxpayers.

4. Transparency and accountability

Tax policies should be transparent and easy to understand. Taxpayers should clearly understand what they owe and how their tax dollars are being used.

House Bill 504 would create a new, permissive tool for local governments to provide breathing room for homeowners in the event of a property tax surge. The bill allows for counties to phase-in significant property tax increases over a three-year period. More specifically, if the aggregate value of property in the county increases by 15% or more

following a reappraisal, the bill authorizes counties to provide a temporary property tax reduction. It's important to emphasize that this is not a mandate on local governments. Rather, House Bill 504 is providing another approach to ease an increased property tax burden while ensuring local services are still funded.

House Bill 504 aligns with our belief that taxes should be consistent, predictable, and applied equally. Placing this option at the county level ensures consistency across the state, and a phase-in approach will help homeowners financially plan and adjust.

Solving the property tax crisis in Ohio is not going to happen overnight. This general assembly has taken significant steps toward addressing the problem, but there's still more work to be done. House Bill 504 may provide much-needed relief to homeowners while the hard work of further reforming the property tax system takes place. Thank you again to the committee for the opportunity to testify in support of House Bill 504.