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County Auditors Association of Ohio
House Bill 15
Ohio Senate Energy Committee
April 8, 2025

Davis-Besse Nuclear Power Station (Ottawa) and Perry Nuclear Generation Station (Lake) are located in our respective counties.

Provisions of HB15, as passed by the Ohio House would permit existing electric generation facilities to LOWER their Public Utility Personal property tax assessment rate from 25% to 7%, if in the future they “converted or repowered” their production equipment (see lines 5298-5301).

The public service cost of having a nuclear facility located in a county is significant. Police, Fire and EMS services are uniquely necessary for such large electric generation facilities.

We are unaware what legally constitutes “converting or repowering” production equipment. Potentially, new fuel rods (nuclear) or turbines (coal/gas) would qualify as being repowered. Regardless, HB15 provides a financial incentive for the facility owner to pursue a conversion or being repowered but does not guarantee an increase in energy production.

While a repowered or converted facility may possess new advanced technology and may even mean aligning with modern safety and emission standards, the local cost to communities would remain the same and grow with inflation. These communities still must train their emergency management teams including local police and fire in case of emergency which is a cost that will not go away.

Allowing an existing facility to lower its tax assessment rate, via it being converted or repowered, would cause a massive tax shift to other property owners, namely residential property owners. County and school bond levies and fix-sum levies would still have to collect the intended amount. If the county’s largest taxpayer (electric generating facility) had its assessment rate lower to 7%, all other property owners would have to pick up the difference between 25% and 7%.

Before the passage of HB15, please be sure our communities and taxpayers are not unintentionally harmed by an electric generating facility’s ability to lower its tax assessment rate to 7%.

WITNESS INFORMATION FORM

Please complete the Witness Information Form before testifying:

Date: 4/08/2025

Name: Jennifer Widmer & Christopher Galloway

Are you representing: Yourself ☐ Organization ☒

Organization (If Applicable): Ottawa County Auditor, Lake County Auditor & County Auditors' Association of Ohio

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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 15

Specific Issue: Electric generating facility's tax assessment

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? 5 minutes

Please provide a brief statement on your position: Concerns about tax implications

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