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**Ohio Senate Energy Committee
Interested Party Testimony – House Bill 15
Nick Ciolli, Research Analyst
(Written Only)**

Chairman Chavez, Vice Chair Landis, Ranking Member Smith, and members of the Senate Energy Committee, my name is Nick Ciolli, the County Commissioners Association of Ohio's Research Analyst and staffer for the Association's Taxation & Finance Committee. Thank you for the opportunity to provide written interested party testimony for House Bill 15 on behalf of Ohio's 88 counties.

My testimony is limited to a single provision of the bill: the 7% assessment rate for public utility tangible personal property used for new energy generation and conversion property placed into service beginning in TY 2027. CCAO strongly supports this simple but crucial component of HB 15.

Counties are invested in economic growth, and there is no question that attracting new energy generation is vital for Ohio's future growth as a technology economy. CCAO believes that the 7% assessment rate for new generation (a 70.8% tax reduction from existing generation PUTPP's assessment rate of 24%) is an attractive incentive while ensuring that counties can continue to provide important services.

Energy generation facilities, be they coal based, gas-fired, solar fields, or wind turbines, bring complex safety needs. Responding to an emergency at any of these facilities requires specialized training and equipment that many communities across the state have not had to acquire in the past but will when new generation arrives. This includes protective equipment for first responders and specialized fire suppressants. With many rural fire departments staffed by volunteers and rural EMS agencies facing staffing shortages, it is vital that the state ensures that the property tax base can support the increased needs that these departments will face.

The safety needs that energy generation facilities bring are not limited to emergency response. The energy sector is rightfully classified as critical infrastructure by the Department of Homeland Security. Due to its importance to every facet of modern life, the energy sector is an appealing target for terrorists, foreign adversaries, and conventional criminals. According to DHS's [2025 Homeland Threat Assessment](#), "Over the last year, violent actors with a range of motivations and some [domestic violent extremists] ... have



encouraged sabotage or attacks against the energy, communications, and [healthcare and public health] sectors, as well as other critical infrastructure sectors.”¹

Keeping new energy generation PUTPP in the property tax base will help ensure that public safety services funded by property taxation can provide protection to new critical infrastructure as it comes online.

Finally, and most prosaically, keeping new energy generation PUTPP in the tax base will help keep property tax rates down. Broader bases enabling lower rates is one of the fundamentals of tax policy. The safety and protective service needs discussed above will accompany new generation facilities whether their PUTPP is taxed or not. If the 7% assessment rate is removed from House Bill 15, public safety entities will need to find the revenue for the new needs placed upon them from somewhere, and that will most likely take the form of increased property taxes on other taxpayers.

CCAO believes that reduction in the assessment rate of new generation PUTPP from 24% to 7% strikes a good balance between providing incentives to attract new generation and ensuring that local governments can provide for the safety needs of these facilities with little disruption to existing taxpayers.

Chairman Chavez, Vice Chair Landis, Ranking Member Smith, and members of the Senate Energy Committee, thank you for your consideration of CCAO's testimony.

¹ Department of Homeland Security's Office of Intelligence and Analysis [2025 Homeland Threat Assessment](#), page 24