

**65<sup>th</sup> House District:**

Part of Ashtabula County  
Part of Trumbull County

**Committees:**

Ways and Means, Vice Chair  
Arts, Athletics and Tourism  
Energy  
Public Insurance and Pensions



**Columbus Office**

Vern Riffe Center  
77 South High Street 11<sup>th</sup> Floor  
Columbus, OH 43215  
Phone: (614) 466- 3488  
Rep65@ohiohouse.gov  
<https://ohiohouse.gov/>

## **David Thomas**

### **State Representative for the 65<sup>th</sup> House District**

#### **Budget Commission Overhaul HB 309 Sponsor Testimony Before the Ohio Senate Local Government Committee October 22, 2025**

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to testify on the Budget Commission Overhaul Act, HB 309 which was voted out of the Ways & Means Committee unanimously and House 77-19 two weeks ago. Thank you, Chair O'Brien, for hearing this bill right away, I appreciate your agreement that this effort is important and vital to our taxpayers. This is another step in our fight to reform and improve the property tax system.

The Budget Commission is currently an existing entity at the County level. Its function, and actual effectiveness, varies so widely and has become so inadequate for our taxpayers, that the need for this legislation is clear.

In short, the Budget Commission should be the true watch dog for the taxpayer. Original intent of this three person locally elected board was to ensure local entities received what was needed in the following year of operations. Today, the board largely acts as a rubber stamp, in part due to legal ambiguity, in part due to political pressure from local entities, and in part simply due to the wearing down over the years of this taxpayer protection.

The perfect example is Lake County. Their Auditor, Chris Galloway who served on the Governor's Tax Study Committee, and I worked on the basis for this bill together and he will likely be able to testify as a proponent to give more specific details of how this bill would help address the nearly half a billion of taxpayer money sitting in government bank accounts at just the county level, let alone other entities, while taxpayers see their bills ever increasing. Auditor Galloway and roughly half of County Budget Commissions currently have no authority to decrease tax rates due to a legal interpretations of ORC, this bill fixes that and

gives clear black and white language.

What are the key provisions in the Budget Commission Overhaul Act?

1. Give explicit language that the Budget Commission's responsibility is to review yearly all property tax levying political subdivisions for need of the property tax revenue in the following year and grant full authority to suspend, reduce, and question need for all property tax revenue including inside millage, outside voted levies, emergency levies, bond levies, etc. The burden of proof of need is on the entity, not Budget Commission.
2. Requires a hearing of the Budget Commission to decrease tax rates if there are:
  - a. "Unnecessary collections" are those beyond the reasonably anticipated financial needs of the taxing authority for the specific purpose of the tax after accounting for current fund balances, projected expenditures, and other available funding sources.
  - b. "Excessive collections" are those in an amount or at a rate that exceeds what is required to provide services at a level that is consistent with the taxing authority's statutory obligations.
3. Provides ability for schools to collect less than 20 Mills and still receive state funding.
4. The bill requires the Tax Commissioner to annually adjust the rate of a fixed-sum levy, excluding a debt levy, such that it collects the same amount, even in years when property values change due to an appraisal or update.

What is not in HB 309?

1. The ability for unelected boards to unilaterally defund levies.
  - a. The Budget Commission is the Auditor, Treasurer, and Prosecutor who are all elected and can only decrease tax rates down to the cost for the services the voter approved.
2. The ability for the County Budget Commission to act without check
  - a. The final say upon appeal of a decrease would be the Board of Tax Appeals.
3. The ability for the County Budget Commission to direct spending or move spending from one service to another.
  - a. The scope of the County Budget Commission is to look at cash in the bank, revenue coming in from property taxes, and the spending needed for the service.

I am happy to take questions and am grateful for the opportunity Chair O'Brien.