



## **Americans for Prosperity – OH, Proponent Testimony, House Bill 129 – Senate Local Government Committee – 10.29.2025**

Chair O’Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee.

Good morning and thank you for the opportunity to testify in support of House Bill 129. My name is Donovan O’Neil and I’m the State Director for Americans for Prosperity – Ohio.

Substitute House Bill 129 represents a significant step toward ensuring Ohio’s property tax system is fair, transparent, and accountable. Further, it strongly aligns with AFP’s preferred approaches to property tax reform, which include,

1. Broad-base, low rates
2. Elimination of special interest carve-outs
3. Predictable and permanent reforms
4. Transparency and accountability

### **Broad Base**

Sub. H. B. No. 129 expands the calculation of a school district’s millage floor to generally include fixed-sum levies, ensuring that the tax base is as broad as possible. By including more types of levies in the base, the bill reduces the reliance on narrow or targeted sources of revenue and spreads the responsibility for funding schools across all taxable property. This broad base helps stabilize school funding and makes the system fairer for all taxpayers.

### **Low Rates**

By broadening the base and including fixed-sum levies, the bill enables lower overall tax rates to generate the same amount of revenue for schools. When more property is included in the calculation, the rate required to meet funding needs can be reduced. This approach aligns with the principle that a broad base allows for lower rates, minimizing the tax burden on individual property owners while still supporting essential public services.

### **Elimination of Special Interest Carve Outs**

Sub. H. B. No. 129 eliminates special carve outs by treating fixed-sum levies consistently with other levies in the calculation of the millage floor. The bill repeals and amends sections of the Revised Code that previously allowed for exceptions and special treatment, moving toward a more uniform and equitable system. This ensures that no particular group or interest receives preferential treatment, and that all taxpayers are subject to the same rules.

### **Predictable and Permanent**

The bill establishes clear rules for how levies are calculated, certified, and renewed, providing predictability for taxpayers, school districts, and local governments. By setting the amendment to apply to tax year 2026 and every year thereafter, Sub. H. B. No. 129 creates a permanent framework that stakeholders can rely on for long-term planning. Predictability in tax policy is essential for both household budgeting and school district financial management.

### **Transparency and Accountability**

Sub. H. B. No. 129 enhances transparency by requiring clear certification of levy rates, amounts, and terms, and by specifying the form and content of ballot measures submitted to voters. The bill mandates public notice of elections and detailed information about the purpose, duration, and impact of proposed levies. This empowers voters and taxpayers to make informed decisions and holds school districts accountable for how tax dollars are raised and spent.

Sub. H. B. No. 129 is a model of principled tax reform. It broadens the base, lowers rates, eliminates carve outs, and provides predictability and transparency. By passing this bill, the General Assembly will strengthen Ohio's schools, protect taxpayers, and set a standard for responsible fiscal policy. Thank you for the opportunity to testify in support of HB 129. I am happy to take questions.