



# TESTIMONY

November 4, 2025

Zach Schiller

## Testimony to the Senate Local Government Committee on House Bill 309

Chair O'Brien, Ranking Member Smith and members of the Senate Local Government Committee: Thank you for the opportunity to testify on House Bill 309. I am Zach Schiller, research director of Policy Matters Ohio, a nonprofit research institute with the mission of creating a more vibrant, equitable, sustainable and inclusive Ohio. H.B. 309, while improved from its earlier form and its iteration in the operating budget bill, remains flawed. The committee should not approve it.

Numerous times during the ongoing discussion of property taxes and the slew of bills aimed at tackling that issue, backers of H.B. 309 have argued that voters must have a say, and that tax increases greater than inflation stemming from inside millage and the 20-mill floor were wrong and needed to be eliminated. Yet here is a bill that would allow voter decisions to be overridden. This is fundamentally undemocratic. It suggests that the motivation is not to empower voters or to respect their interests, but simply to make it easier to block voter decisions on taxes. This is further reinforced by the bill's provision that the taxing jurisdiction, and not the budget commission, would have the burden of proof. If the General Assembly respects the voters, should that not be reversed?

While the bill was amended so that the budget commissions must wait five years to reduce new voted levies, there is no such limitation on renewal levies. The governor's property tax working group recommended that county budget commissions should be able to reduce renewal levies starting two years after their passage. Why was that recommendation ignored?

The bill now includes language, much of it taken from the governor's committee, defining unnecessary and excessive expenditures. While that is helpful, it remains vague. Moreover, "excessive" is defined as "...exceeds what is required to provide services at a level that is consistent with statutory obligations." Schools and public services may go beyond meeting minimum statutory requirements without being excessive. In fact, the governor's working group used a broader definition, so "excessive" could also mean providing services exceeding those consistent with "community standards."<sup>1</sup> Contrary to what the committee was told in earlier

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<sup>1</sup> Property Tax Working Group, Recommendations Report, p. 8, at [https://content.govdelivery.com/attachments/OHIOGOVERNOR/2025/09/30/file\\_attachments/3405420/FINAL%20Property%20Tax%20Report.pdf](https://content.govdelivery.com/attachments/OHIOGOVERNOR/2025/09/30/file_attachments/3405420/FINAL%20Property%20Tax%20Report.pdf)



testimony, this language from the governor’s committee was not just copied and pasted into the bill.

As various others have testified, there are also a number of ways in which the legislation is simply impractical, such as how it would be implemented in the 255 school districts that cross county lines. House Bill 309 disrespects Ohio voters. You should not report it. Thank you for the opportunity to testify.