



Senate Local Government Committee
House Bill 309 – Interest Party Written Testimony
November 4, 2025

Buckeye Association of School Administrators (BASA)
Ohio Association of School Business Officials (OASBO)
Ohio School Boards Association (OSBA)

Chair O’Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to provide interested party testimony on House Bill (HB) 309. Our organizations represent Ohio’s public school board members, superintendents, treasurers/CFOs, and other school business officials from across the state. Our members are committed to responsible stewardship of taxpayer dollars and ensuring every student has access to high-quality educational opportunities.

Ohio’s school districts depend on a strong state-local partnership, where voter-approved property taxes work alongside state revenue to provide stable, equitable and reliable funding for students. Because property taxes make up such a significant part of school funding, the laws governing levies must remain clear, predictable, and aligned with their intended purpose. Under Ohio law, a public school district is a political subdivision (ORC §5705.01(A)), and its elected school board is the taxing authority responsible for putting levies before the voters. (ORC §5705.01(C)). In contrast, some taxing units are governed by appointed boards without direct voter oversight.

Currently, county budget commissions (CBCs) play a limited, necessary administrative role: certifying levy rates, ensuring compliance with statutory millage limits (ORC §§5705.31 and 5705.341), and reviewing budgets for technical completeness. HB 309 makes significant changes to the scope and authority of CBCs. As revised, the bill authorizes CBCs to review and reduce voter-approved levies if they decide the associated revenue is “unnecessary” or “excessive.” This creates the potential for CBCs to substitute their judgement in place of elected boards and local voters.

The Legislative Budget Office stated in its fiscal analysis, the fiscal impact of the bill is “indeterminate because it depends entirely on how each of the 88 county budget commissions exercises this discretionary authority.” This could result in inconsistency and unpredictability, with school districts being treated differently depending on the county in which they are located. Over forty percent of school districts (255 of 611) span multiple counties, with one district covering parts of five counties. All residents of a school district, no matter which county they reside in, vote on school district levies.

School districts must plan responsibly for multi-year contracts, facility maintenance, student services, and curriculum adoption. This work depends on predictable, voter-approved revenues. The potential for levy

reductions (even with a five-year delay) introduces fiscal uncertainty, which could lead to credit downgrades, higher borrowing costs, or forced program cuts. Bond rating agencies closely monitor general fund balances and will note abrupt changes in revenue streams. We remain concerned that HB 309, as written, may unintentionally create that outcome.

We appreciate the improvements made during the House committee process as well as the inclusion of recommendations from the Governor's Property Tax Working Group.

Thank you for the opportunity to submit written testimony. Please reach out with any questions you may have.

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