

**Senate Local Government Committee
Proponent
HB 335
November 5, 2025**

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to provide testimony today on behalf of Ohio REALTORS® in support of House Bill (HB) 335. Formed in 1910, Ohio REALTORS® is the state's largest professional trade association with approximately 35,000 members representing both residential and commercial practitioners, as well as auctioneers and appraisers.

Across Ohio, homeowners are facing unsustainable property tax increases driven by rising property valuations. Many families, and especially Ohioans on fixed incomes, are struggling to keep up with these growing tax bills. This challenge is compounded by an outdated property tax system in need of reform.

The pressure to act is greater now than ever, which is why we have advocated for several property tax proposals this General Assembly that would address this issue from different angles. We thank Representative Roemer and Representative Thomas for bringing forward HB 335 to responsibly rein in unvoted property tax increases. We support the specific provisions in HB 335:

Improving Oversight of Local Tax Revenues

We support HB 335 because it protects homeowners from unvoted property tax spikes driven by rising property values. The bill requires County Budget Commissions to adjust inside millage rates during reappraisal years so that revenue growth from these unvoted levies cannot exceed inflation. This ensures that local governments continue to receive stable and predictable funding while preventing automatic tax increases that make housing less affordable.

This approach will prevent property tax spikes and ensure taxpayers are protected from revenue windfalls caused by rising property values. By tying revenue growth to inflation, the bill promotes responsible budgeting and greater accountability for all taxing authorities.

Coordinating Local Tax Burdens

The bill responsibly allows cities, counties, and school districts to reduce property tax rates when new or increased income or sales taxes are enacted. This flexibility ensures taxpayers are not overburdened by multiple overlapping revenue sources and encourages local governments to balance their tax structures thoughtfully. Requiring County Budget Commission approval before any rate increase is reinstated will add an extra layer of accountability and taxpayer protection.

Concluding Remarks

HB 335 reflects a thoughtful and balanced approach to fix Ohio's broken property tax system, including reforms that will bring needed relief to property owners and increase accountability at every level of taxation. We thank the bill sponsors for bringing these important proposals forward.

Sincerely,



Scott Williams
Chief Executive Officer
Ohio REALTORS®