



Proponent Testimony on HB 335

Presented by Christopher Galloway, Lake County Auditor

Date: November 3, 2025

Good afternoon, Chair O'Brien, Vice-Chair Gavarone, Ranking Member Smith, and esteemed Committee Members.

My name is Christopher Galloway, and I proudly serve as the Lake County Auditor and as Second Vice President of the County Auditors' Association of Ohio (CAAO). I am here today to provide proponent testimony in support of House Bill 335.

With the changes that have been made to the bill in recent weeks, CAAO is now a proponent of this important piece of legislation. Although there is a minor difference between the mechanism in HB 335 and that in HB 186, aligning the two methods will provide uniformity for the county auditor and county budget commission and reduce possible confusion among taxpayers.

CAAO asks that the committee consider amending the bill to include an emergency clause to help ensure that HB 335 goes into effect as quickly as possible. Remember, we will begin property tax calculations in less than 60 days. It is critical that if you want to see the intended relief that HB 335 provides, speed is of the essence. This will help limit possible tax increases across the state.

We all know that the highly unusual housing market and the inflation to housing prices over the last six years has led to exposing a major flaw in HB 920 and the 20 mill floor guarantees. Historically abnormal increases in value have led to the unintended consequence of spiking property tax bills without a vote. People across of Ohio have been hammered with higher taxes – unvoted taxes. Truly this is the definition of “taxation without representation.” Limiting the growth of Inside Millage as HB 335 does, aligns it with the limit being placed upon unvoted increases to schools on the 20 mill floor. This applies to inside millage for counties, schools, villages, cities, and townships. The estimated savings over the next three years is almost \$700m and will also impact suburban and urban areas not impacted by the 20 Mill floor and therefore will not see reductions from HB 186. HB 335 provides relief for all.

HB 335 is also an important piece to the property tax reform puzzle because it aligns with the authorities proposed under HB 309 (of which I am a strong proponent) for county budget commissions.

The amendments made to the original bill in the House like protecting inside millage from being assessed by another entity if the local government did not collect and

allowing for new construction growth to be treated the same as current law with HB 920 were positive changes that the CAAO supports.

Eliminating unvoted tax increases is the goal. HB 335 helps deliver that reality for our citizens and will help provide real tax relief to homeowners.

Thank you for your time and consideration.

I respectfully urge your support for HB 335 and welcome any questions you may have.

A handwritten signature in blue ink, consisting of a large, stylized 'C' followed by a smaller 'e' and a short horizontal stroke.