



OHIO SENATE LOCAL GOVERNMENT COMMITTEE

November 12, 2025

Written Interested Party Testimony House Bill 335

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Ohio Senate Local Government Committee:

My name is Kent Scarrett, and I serve as the Executive Director of the Ohio Municipal League (OML). On behalf of our more than 730 member cities and villages, thank you for the opportunity to provide interested party testimony on House Bill 335.

OML appreciates the thoughtful work of the House in responding to local government feedback and incorporating reasonable adjustments that make this bill significantly more workable for municipalities. We recognize the Legislature's intent to address the rapid escalation of property-tax burdens that has affected many Ohio homeowners, and we share the goal of promoting predictability, transparency, and fairness in the property-tax system.

Specific changes to this bill in the House included capping the growth of unvoted millage by allowing county budget commissions to limit any increase to GDP deflator growth over the three years prior. The legislation also allows municipalities to reduce their own inside millage to account for revenue from a new or increased income tax.

These revisions represent meaningful progress and have brought the bill closer to alignment with OML's core principles for property-tax reform—chief among them:

- Preserving local decision-making
- Protecting municipal revenue stability
- Ensuring flexibility so communities can tailor solutions to their unique fiscal and service needs.

The league's initial concerns centered on provisions that would have eliminated municipal inside millage authority and transferred too much control to county budget commissions. We are pleased that the most recent substitute version retains local flexibility and limits external oversight in a manner that recognizes the accountability and fiscal stewardship of municipal officials directly elected by their residents.

For many cities and villages—especially those without an income-tax base—property-tax revenue remains a foundational and predictable funding source for essential

services such as police, fire, EMS, and infrastructure. The bill's current structure better balances taxpayer relief with the need for stable local services, which is essential for maintaining strong, safe communities.

OML encourages ongoing collaboration to ensure that any enacted reforms avoid unintended consequences, especially for small and mid-sized municipalities that rely heavily on property-tax flexibility to sustain operations and capital needs.

In summary, OML appreciates the Legislature's responsiveness and the inclusion of further local government perspectives in shaping House Bill 335. The changes made in the House have moved the proposal in a positive direction, making it more palatable to municipalities while still addressing the problem of property-tax increases that have been too high for many Ohioans.

We look forward to continuing to work with lawmakers and stakeholders on property-tax reform that respects home rule, maintains revenue stability, and delivers real relief to Ohio residents.

Thank you for the opportunity to offer this testimony.