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Cheryl Subler, Executive Director

**Ohio Senate Local Government Committee  
Opponent Testimony – House Bill 335  
Michael Yoder, Logan County Commissioner  
November 12, 2025**

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to offer opponent testimony on House Bill 335. My name is Mike Yoder, and I currently serve as a Logan County Commissioner. Before my election to this role, I served six terms as Logan County Auditor and was president of the County Auditors Association of Ohio in 2005 and 2017.

Counties support the core provision of House Bill 335: limiting inside millage growth to the rate of inflation. As property values have spiked across Ohio in recent years, we have heard from residents deeply concerned about rising property taxes.

A small contributing factor to these increases has been inside millage, which is not subject to tax reduction factors and therefore grows proportionally as property values rise. HB 335 takes a prudent step to address this, balancing taxpayer protection with fiscal stability for local governments. Counties understand this will likely limit future revenue growth, but it represents a fair and responsible approach to long-term property tax relief. For these reasons, CCAO previously took a proponent position on HB 335.

However, we have serious concerns about an amendment added to the bill that would create a new procedural hurdle for counties. It would require boards of county commissioners to obtain approval from the county budget commission before restoring any previously rolled back inside millage.

For more than 30 years, under R.C. 5705.313, boards of county commissioners have had the authority to voluntarily roll back inside millage to provide property tax relief. Rolled-back mills remain protected, preventing other taxing authorities from claiming them and ensuring the rollback provides genuine relief. Commissioners have the ability to resume collection on rolled back millage at their discretion. Most counties levy between two and four inside mills.

In recent years, a number of counties have used this authority to reduce their inside millage rates, offering at least modest relief to property owners. While each rollback may be small, collectively they demonstrate counties' commitment to helping taxpayers whenever possible.



The new requirement in HB 335, however, would likely discourage counties from using inside millage rollbacks altogether. Commissioners would be reluctant to roll back millage if restoring it later requires approval from the county budget commission. Members of the budget commission may not have the same insights into the county's finances and long-term operating needs. Thus, commissioners would be hesitant to do further millage rollbacks if the decision to undo said rollbacks is controlled by an outside entity. This uncertainty undermines a tool that counties are currently using to provide relief today, the opposite intent of the legislation.

This concern is not theoretical. For example, neighboring Champaign County recently rescinded a partial inside millage rollback due to concerns about this proposed restriction.

Should HB 335 be amended to remove the county budget commission approval requirement for county inside millage, I am confident CCAO would return to a proponent position on the legislation.

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the committee, thank you for your time and consideration. I would be happy to answer any questions.