

Ohio Parks and Recreation Association



Written Testimony on House Bill 28
House Ways and Means Committee
March 12, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and Members of the Ohio House Ways & Means Committee, thank you for this opportunity to offer written opponent testimony on House Bill 28. My name is Woody Woodward and I serve as Executive Director of the Ohio Parks and Recreation Association serving more than 2,500 parks and recreation professionals around the state.

We remain oppose the elimination of replacement levies in Ohio. These levies are utilized—particularly in rapidly growing areas—to align property tax collections with current property values. Rapidly growing areas create additional need for services from local governments, including parks and recreation agencies. A prohibition on collecting the property tax increases generated by that growth makes serving those needs much more difficult.

Throughout the state, voters have been strongly supportive of parks and recreation specific levies. Over the past decade, more than 85% of parks and recreation levies have been successful. In the rare cases where these levies have failed, a predictable circumstance was generally the reason for the unsuccessful effort.

Also in the past decade, the pressures on local governments have increased. Residents expect more services from park agencies. And they have shown a willingness to pay for those services. This has also come at a time when cuts to the local government fund, elimination of the commercial activities tax, expansion of TIF's and tax abatements have increased the financial pressure on all local government agencies including park agencies.

This movement to eliminate replacement levies comes less than three years after the legislature enacted Senate Bill 140. Proponents of this legislation are making many of the same arguments that were offered in favor of that bill, namely that the bill would “reduce confusion” among voters considering levy questions.

Finally, we believe that this portion of House Bill 28 could have an impact which is the opposite of what proponents are seeking. Forcing local governments to seek an increase in the milage rate to expand budgets could actually raise property taxes for property owners in economically depressed areas. While property owners in these areas would generally not be greatly impacted by replacement levies, an increase in the milage rate would cost these homeowners more in property taxes.

We would certainly welcome an opportunity to discuss the compromise proposed in an early hearing by Ranking Member Troy which would provide additional transparency in ballot language.

Mr. Chairman and members of the committee, park agencies around Ohio provide clean, safe spaces for families to recreate, grow and experience life together. Voters continue to approve park levies—many in record numbers. House Bill 28 eliminates a tool for capturing the growth in property value necessary to provide these expanded services and may actually create an additional property tax burden for those who can least afford it. We oppose the bill.