



OHIO EDUCATION ASSOCIATION

*The OEA will lead the way for continuous improvement of public education while advocating for members and the learners they serve.*

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**Ohio Education Association  
Substitute House Bill 186 Opponent Testimony  
Ohio House Ways and Means Committee  
Wednesday, October 1, 2025**

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, my name is Jeff Wensing. I am a high school math teacher from Parma City Schools with 32 years of service, and I currently serve as the President of the Ohio Education Association (OEA). On behalf of nearly 120,000 OEA members, thank you for this opportunity to provide opponent testimony on Substitute House Bill 186.

OEA was an interested party on the as-introduced version of House Bill 186. House Bill 186, as introduced, limited the increase in property tax revenues for 20-mill floor districts located in counties that undergo reappraisals or updates in 2025 and beyond to the rate of inflation. The bill also provided an adjustment to Ohio's school funding formula to indicate the change in a local community's capacity to support their schools. This adjustment is necessary because without it, districts would appear wealthier than they actually are and would receive less in state funding.

The substitute bill adopted last week adds a lookback provision for tax years 2023 and 2024. OEA is strongly opposed to this provision as it will result in a nearly \$950 million cut in funding for school districts, mostly in rural areas. The fact of the matter is that districts have already budgeted those funds for student services and other needs. OEA has serious concerns whether existing contracts could be fulfilled due to the shortfall in funds that the retroactivity provision creates. Additionally, the substitute bill does not include the school funding adjustment in the bill as introduced. As a result, the substitute bill creates a new form of phantom revenue.

OEA understands the need and desire for the Ohio General Assembly to address rising property taxes in Ohio. OEA believes that Ohioans deserve meaningful, long-term property tax relief – something that cannot and should not be achieved on the backs of Ohio's public school students.

In closing, OEA respectfully requests that House Bill 186 be amended to eliminate the retroactivity provision and reinstate the school funding adjustment provision contained in the as-introduced version of the bill.

