



**State Representative Rick Carfagna
68th House District**

Chairman Schaffer, Vice Chair Scherer, Ranking Member Rogers and members of the House Ways and Means Committee. Thank you for allowing Representative Andrew Brenner and myself the opportunity to provide sponsor testimony on House Bill 124. My testimony today not only echoes the remarks made by Representative Brenner, but also draws heavily from the Ohio Supreme Court's summary on the matter that motivated us to joint-sponsor HB 124.

This legislation seeks to help right a wrong dating back to the November 2015 general election. At that time, the Delaware Area Career Center saw its 10-year, 1.7-mill renewal levy successfully pass by more than 10,000 votes. However, the Delaware County Board of Elections failed to notify the boards of elections in Franklin, Marion, Morrow, and Union counties, and also erroneously reported to the Ohio Secretary of State that the levy did not involve any "overlapping counties." As a result, the renewal levy did not appear on the ballots of 1,026 eligible voters residing within the district but outside of Delaware County.

After the Delaware County auditor delivered the abstract of tax rates to the tax commissioner in December 2016 so that he could calculate tax rates for the school district, the tax commissioner directed the auditor to submit Form 5-U showing that the levy had passed. The Delaware County auditor then discovered that the Delaware County Board of Elections had not certified the results of the levy using that form. As a result, the tax commissioner excluded the levy on the list of tax rates certified for collection in the school district, and it did not appear on tax bills sent to taxpayers in 2016.

The school board asked the Ohio Supreme Court for a writ of mandamus to compel the tax commissioner to calculate tax rates for the levy so that it could be included in corrected tax bills sent in 2017. The Court, in denying the requested writ of mandamus in a 4-3 decision, determined that "Absent certification of the multicounty election, the tax commissioner has no legal documentation demonstrating that the tax has been 'authorized to be levied'". Therefore, because the board of election failed to submit Form 5-U verifying the overlap counties, the tax commissioner had no way to verify that the tax was authorized to be levied, and had no clear legal duty to calculate the tax rates.

The levy was designed to generate approximately \$4.4 million annually in order to finance the vocational school's \$45 million project to consolidate its two locations onto a single campus. This project is presently in limbo; all construction has been halted and the partially completed

work has been mothballed with windows boarded over. The Delaware Area Career Center has the unfortunate distinction of having done everything asked of it to get their levy onto the ballot, run an overwhelmingly successful campaign, and yet fail to see their victory yield its desired results because of forces and errors beyond their control.

Ladies and gentlemen, our ask today with HB 124 is very simple: allow the Delaware Area Career Center to place the identical levy onto the ballot at either a general or special election for those counties that were omitted back in November 2015. Those results will then be added to the Delaware County results from November 2015, allowing the total results to then be certified and for the tax collections to commence.

Please note that 98.4% of the vocational school district is in Delaware County and the renewal passed by more than 10,000 votes. Even if all 1,026 registered voters in Franklin, Marion, Morrow, and Union counties that are in the district voted against the levy, it still would have passed. Nevertheless, we stand here today ready to help provide our Delaware Area Career Center with both clarity and certainty as they hope to eventually resume these construction plans.

Chairman Schaffer and members of this committee, thank you again for allowing us to provide testimony and at this time, we are happy to answer any questions.