

**Testimony before the Ohio Senate Ways and Means Committee**  
**Senate Bill 36 Proponent Testimony**  
**Beth Ellis, Clinton County Farm Bureau President**  
**March 01, 2017**

Chairman Eklund, Vice Chairman Terhar, Ranking Member Williams, and Members of the Senate Ways and Means Committee, thank you for the opportunity to provide proponent testimony on Senate Bill 36. My name is Beth Ellis and I am a farmer in Clinton County, Ohio as well as the Clinton County Farm Bureau President.

As farmers we are grateful for the CAUV program. You have heard testimony from many on the flaws with the current calculations. I am not going to try to sound or appear like a tax specialist or a mathematician and tell you what it should be. I will leave that to the experts. I am going to stand before you as a farmer and tell you how it has affected us.

We are responsible stewards of our land. We gladly pay our bills and taxes to support our great State of Ohio. Unfortunately, we did not foresee the increase to this level. My husband's family has farmed on Cherrybend Road since the mid 1800's. My husband and I have farmed together for 20 years, also purchasing our own land. We produce corn, soybeans and wheat as well as operate a seasonal pheasant hunting preserve. We are in this for the long haul. We want to see farms stay in family's long term and be a viable way of life. The last thing any farm needs is more volatility. There are already so many variables: decreasing crop prices, increasing input costs, variable weather patterns, variable yields, increase farm land rents per acre—this is just to name a few.

The current CAUV values were shocking. We heard rumors that it was going to be "bad". But we had no data to prepare for the almost triple increase in the tax bill. We would like to be informed of what our tax burden will be in the future so we can at least estimate and prepare for our future taxes. We had a great few years of grain prices a few years back and we appreciated that we could make some improvements to our farms and responsibly take care of our land. Farms generate a tremendous amount of wear and tear in the elements and any extra goes to shoring up that infrastructure. And let's not forget our loan payments that must be made. Unfortunately, those brief high crop prices were a factor in the CAUV values after the crop prices dropped. Suddenly the income was reduced, but the tax bill was high. I am not telling you anything that you don't already know. And I appreciate you listening to the voice of a farmer that is concerned about neighbors, young people trying to start farming, and land owners who had hoped to retire on the income from their farms.

Another impact I have seen with farmers in our area is landlords requesting an increase in the cash rent to offset the increase in their property tax. What profit margin was there is slimming even further. Farming is very competitive right now. It is hard for established farmers to stay viable in the agriculture market, let alone young people who are just getting started.

We have reviewed the parameters for the next re-evaluation and another increase is anticipated for 2018. So, the story continues. But, we truly believe there is a solution for the volatility and Senate Bill 36 is just that.

We are proud to be part of Ohio agriculture and contribute to the food supply for this State and beyond. We are grateful for the CAUV program and look forward to the changes proposed in SB 36. We believe with modifications the CAUV formula will be modern and in line with today's agriculture climate. Thank you, Mr. Chairman. I would be happy to answer any questions the committee may have.