



General Government and Agency Review Committee  
Opponent Testimony – HB 76  
December 1, 2020  
*Franklin County Board of Commissioners*  
*Franklin County Board of Developmental Disabilities*  
*ADAMH Board of Franklin County*

Chairman Schuring, Vice Chair Rulli, Ranking Member O'Brien and members of the Senate General Government and Agency Review Committee, thank you for the opportunity to submit written testimony in opposition to HB 76, as a collective of the Franklin County Board of Commissioners, the ADAMH Board of Franklin County, and the Franklin County Board of Developmental Disabilities.

House Bill 76 would require property tax election notices and ballot language to convey a proposed property tax levy rate in dollars for each \$100,000 of fair market value instead of in dollars for each \$100 in taxable value. Our concern specifically centers on the transition from "taxable value" to "fair market value" language.

We appreciate the stated intent of the bill to increase transparency and provide uniformity in levy ballot language. We understand taxpayers expect clear and transparent information about levy proposals before them and, furthermore, how tax revenue will be spent by the taxing entity. However, the changes proposed in HB 76 will create confusion and misunderstanding among voters to the great detriment of those levy-supported organizations providing critical community programs and services.

Specifically, utilizing the term "fair market value" to frame and describe a levy proposal may suggest that property taxes are calculated based on what a homeowner could earn on a sale of his or her home under current market conditions, when in fact, the "taxable value" of a property is the basis for calculating taxes owed and often differs from the fair market value. While it is typical for levy informational campaigns to provide estimated tax obligations using examples of taxable and market value calculations, this information is often provided in a manner that is tailored, in a way ballot language is not, to the audience with respect to variations in fair market value for different property and levy types, tax abatements and exemptions.

The question of what constitutes clear and accurate messaging to voters is of the utmost importance to Franklin County residents and some of our most critical community programs and organizations. Each year, property taxes levied in Franklin County support:

- Life-long services to over 20,000 individuals with developmental disabilities and their families
- Home and community-based care services for nearly 10,000 older adults and their families
- Mental health and substance abuse treatment and prevention services and supportive services like housing, job training and peer supports for over 20,000 individuals
- Franklin County Child Services programs helping more than 32,000 abused, neglected and dependent children

Given the scope of potential negative downstream effects on Franklin County residents of creating confusing ballot language, we respectfully ask you and members of the Senate General Government and Agency Review Committee to reject HB 76.