



## **Village of Baltimore**

*Fairfield County*

103 West Market Street  
Baltimore, Ohio 43105

Phone: 740-862-4491  
Fax: 740-862-4368

E-Mail: [mayor@baltimoreohio.org](mailto:mayor@baltimoreohio.org)

**Bradley S. Nicodemus**  
Mayor

**Teri Wise**  
Village Administrator

**Brian Bibler**  
Fiscal Officer

**Jeffrey Feyko**  
Village Solicitor

**SENATE WAYS AND MEANS COMMITTEE  
PROPONENT TESTIMONY SB 206  
BY BRADLEY S. NICODEMUS  
MAYOR VILLAGE OF BALTIMORE  
NOVEMBER 19, 2019**

---

Chairwoman Roegner, Vice-Chairman Blessing, Ranking Minority Member Williams, and Senate Ways and Means Committee Members, thank you for allowing me to provide testimony for Senate Bill 206. My name is Bradley Nicodemus and I am the Mayor for the Village of Baltimore. If you are not familiar with Baltimore, we are the largest village in Fairfield County, located about 45 minutes southeast of here, with approximately 3,000 residents and covering a little over two square-miles.

This past election, November 5, 2019, the Village of Baltimore had a one-half percent income tax initiative on the ballot. Residents overwhelmingly voted against it. One of the primary reasons residents told me they voted against it was because they already pay too much in taxes and it is already too expensive to live in Baltimore. And they are not wrong. This is why Senate Bill 206 and beginning to recognize a “pay where you work, file where you live” tax policy has a disparate fiscal effect on smaller communities, like Baltimore.

According to 2017 tax figures provided to me from RITA – the Regional Income Tax Agency – Baltimore residents earned over \$12.6M in income from the City of Columbus. With a 1% income tax, the Village of Baltimore received a little over \$126,000 from these residents working in Columbus. Those same residents also had Columbus income tax withheld at 2.5%, totaling over \$315,000. A Baltimore resident with \$50,000 taxable income, paid a total of \$1,750 in income tax - \$1,250 to Columbus, and to the Village of Baltimore where he or she lives and spends most of their time, only \$500.

To put those figures into perspective, \$126,000 is 16% of my General Fund. The \$315,000 to the City of Columbus is greater than my entire police department budget.

It is more expensive to live in small-town Ohio. We are further from shopping centers, groceries, and most often times, employment. We choose to live in small towns for various reasons and we can limit some of the added expense of living in rural communities. We plan our trips to the city, we run our errands and shop on our way home from work to

avoid unnecessary trips. But we cannot control, under current tax policy, rural Ohio's subsidization of its largest cities and employment centers. Senate Bill 206 begins to address this and places hard earned money directly back into our communities – directly back into the pockets of Baltimore residents and directly back into the pockets of small-town Ohio residents.

Would Baltimore's income tax levy have passed if Senate Bill 206 was law and residents working in Columbus would receive a credit on their Columbus income tax – I do not know. What I do know is that the resident earning \$50,000 would now have more money in their pocket to spend locally, in Baltimore, at any of our shops or restaurants – a direct investment into our community. I support Senate Bill 206. I encourage you to do the same and I ask for favorable passage of this important bill to put money back into small-town Ohio.

I happy to answer any questions the Committee may have. I thank you for your time today, your service to Ohio, and for allowing me to testify on Senate Bill 206. Thank you.