WITNESS INFORMATION FORM

Please complete the Witness Information Form before testifying:

| Date: April 16, 2021 |
|---|
| Name: David W. Elmer |
| Are you representing: Yourself ☐ Organization ✓ Organization (If Applicable): Village of Evendale |
| Position/Title: Administrator Address: 10500 Reading Rd. |
| City: Evendale State: Ohio Zip: 45241 |
| Best Contact Telephone: 513-919-7236 Email: David.Elmer@EvendaleOhio.org |
| Do you wish to be added to the committee notice email distribution list? Yes \sum No \subseteq |
| Business before the committee |
| Legislation (Bill/Resolution Number): Sub. HB 157 |
| Specific Issue: Proposed changes to municipal income tax collection |
| Are you testifying as a: Proponent Opponent Interested Party |
| Will you have a written statement, visual aids, or other material to distribute? Yes 🗸 No 🗌 |
| (If yes, please send an electronic version of the documents, if possible, to the Chair's office prior to committee. You may also submit hard copies to the Chair's staff prior to committee.) |
| How much time will your testimony require? 2 minutes 30 seconds |
| |
| Please provide a brief statement on your position: |
| A reduction in income tax for the Village would result in lesser services or higher taxes to our strong industrial/manufacturing base that includes three world headquarters (GE |

Please be advised that this form and any materials (written or otherwise) submitted or presented to this committee are records that may be requested by the public and may be published online.

Aviation, Formica and Gold Medal). Full testimony attached

STATE OF OHIO WAYS AND MEANS COMMITTEE MEETING - April 20, 2021

VILLAGE OF EVENDALE

TESTIMONY RE: SUB. H.B. 157

Thank you for the opportunity to testify today. My name is David Elmer, Administrator for the Village of Evendale, speaking on behalf of Mayor Richard Finan who, as many of you know, proudly served as Ohio's 90th President of the Senate.

Evendale is home to 3 World Headquarters including GE Aviation, the worlds largest manufacturer of jet engines. We serve and protect 2,800 +/- residents and a workforce population of 22,000 +/- mostly in manufacturing and R&D fields. Our business community has invested billions of dollars in private infrastructure producing goods and services sold across the Globe.

85% of the Village's General Fund is derived from earnings tax. We provide well-trained and equipped police and fire Departments capable of effectively handling large-scale industrial needs. Interstate 75 runs though Evendale and we routinely provide mutual aid assistance to our surrounding neighbors. Therefore, our services are required 24/7 regardless of how many residents or employees are in our jurisdiction at any given time.

Evendale already advocates low taxes. The Village does not assess a property tax and our 1.2% income tax is competitively low. In fact, our low taxes and quality services are key amenities that enable us to retain our strong industrial/manufacturing base. We anticipate a 10% to 30% reduction in income due to HB 157. This would result in either lesser services or higher taxes to meet expected service levels.

The full effect of COVID on future work scenarios is not fully known. Most businesses are implementing health-related protocols and/or modifying interior layouts to enable employees to return to work. We ask that the legislature respect the original intent of Sec 29 of HB 197 and would appreciate your opposition to Substitute HB 157. Thank you for your consideration and time.

2 minutes 30 seconds.