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**House Ways and Means Committee  
HB 1 - Opponent Testimony**

**Perrysburg Exempted Village School District  
Randy Drewyor, Treasurer/CFO**

**March 28, 2023**

Chair Roemer, Vice Chair Merrin, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to speak to you today to express my opposition to House Bill (HB) 1, as presented. My name is Randy Drewyor, I am the Treasurer/CFO of the Perrysburg Exempted Village School District.

My name is Randy Drewyor and I serve as the CFO/Treasurer for the Perrysburg Exempted Village School District in Wood County. Perrysburg is a suburban, heavily residential district covering approximately 28 square miles with eight school buildings educating 5,800 students. We are a growing district adding about 100 students per year. As a district, Perrysburg relies very heavily on local taxpayers for our funding.

As an Ohio taxpayer and homeowner, I can appreciate the positive intentions of House Bill 1, but the broader impacts negate the potential benefits. You have previously heard testimony that describes the state-wide, big picture impacts so I want to focus on the specific impacts on my school district.

Perrysburg Schools are very reliant on local funds for our operation with 75% of our general fund coming from local sources (chart attached to end of testimony). With the heavy reliance on property tax, this bill will negatively impact the district's funding but also shift more of the tax burden to residential taxpayers.

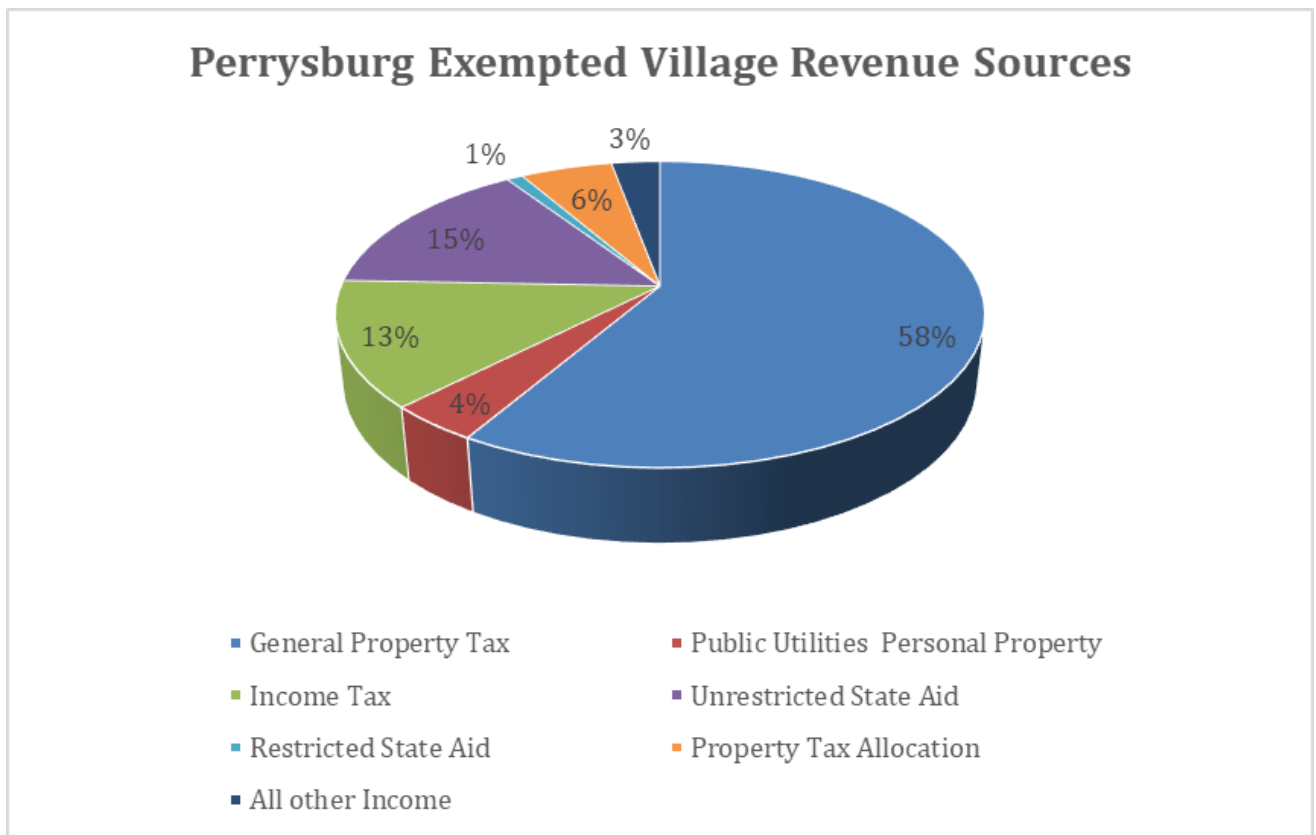
Specifically, decreasing the assessment rate to 31.5% and repealing the 10% tax rollback on nonbusiness property shifts the tax burden to Perrysburg EVSD residential taxpayers by approximately \$2.6M which equates to a tax increase of over 2 mils. The calculation for this assertion is attached to this presentation.

Another negative impact of the reduction in the assessment rate is that it decreases a district's borrowing capacity. We are currently formulating a very significant facilities project that addresses our strong enrollment growth. The debt capacity of each district is based on the district's assessed valuation. The reduction in the assessment rate by 10% reduces our debt capacity at a time when we will need our entire debt capacity to meet district growth.

In summary, House Bill 1 increases the burden on homeowners to fund our schools and will require more frequent levy requests. As a result, it does not provide a broad tax break for all Ohio taxpayers.

Mr. Chairman, this concludes my testimony. I urge the committee to oppose HB 1. I will be happy to address your questions.

Randy Drewyor  
Treasurer/CFO  
Perrysburg Exempted Village School District



# House Bill 1 - As Introduced

	Property Value	Assessed Rate
Full Class 1 Value	2,547,968,229	
Full Class II Value	548,040,143	
Full PUPP Value	116,268,657	
Current Class I Assessed Value	891,788,880	35.0%
Current Class II Assessed Value	191,814,050	35.0%
Current PUPP Assessed Value	40,694,030	35.0%
HB1 Class I Assessed Value	802,609,992	31.5%
HB1 Class II Assessed Value	172,632,645	31.5%
HB1 PUPP Assessed Value	40,694,030	35.0%

Projections based on current bill language as of March 02, 2023

\* A levy year of 9999 indicates Inside Millage.

\*\* Increase to Class I Taxpayers is accounting for the reduction in the 10% rollback if the levy is eligible. This does not increase the revenue to the district.

2.5% Non Business Tax Credit is assumed to be net zero due to lack of available data to compute this change.

*Levy Year	Levy Name	Full Rate	Class I Effective Rate	Class II Effective Rate	Eligible for Rollbacks	HB1 Class I Millage Adjustment	HB1 Class II Millage Adjustment	HB1 PUPP Millage Adjustment	**Increase to Class I Taxpayers due to HB920 Adjustment	Gross Revenue Loss
9999	GENERAL FUND	4.30	4.300000	4.300000	Y	-	-	-	-	(465,949)
9999	PERMANENT IMPROVEMENT	0.50	0.500000	0.500000	Y	-	-	-	-	(54,180)
1976	CURRENT EXPENSE	25.80	7.551918	8.601307	Y	0.839101	0.955703	-	673,472	-
1980	CURRENT EXPENSE	2.60	0.862128	0.977113	Y	0.095792	0.108568	-	76,884	-
1981	CURRENT EXPENSE	6.00	1.999848	2.254866	Y	0.222205	0.250541	-	178,344	-
1986	CURRENT EXPENSE	6.00	2.732202	3.253116	Y	0.303578	0.361455	-	243,655	-
1988	CURRENT EXPENSE	5.20	2.553928	3.181978	Y	0.283770	0.353553	-	227,757	-
1998	BOND (\$39,675,000)	1.62	1.620000	1.620000	Y	0.172790	0.172790	0.172790	138,683	-
2010	PERMANENT IMPROVEMENT	1.90	1.470050	1.881326	Y	0.163339	0.018674	-	131,097	(32,863)
2012	CURRENT EXPENSE-5705.213	11.58	11.580000	11.580000	Y	1.235128	1.235128	1.235128	991,326	(1)
2015	BOND (\$38,900,000)	1.52	1.520000	1.520000	N	0.162123	0.162123	0.162123	(5,430)	(1)
2019	CURRENT EXPENSE (RC 5705.213)	10.69	10.690000	10.690000	N	1.140200	1.140200	1.140200	(38,186)	1
<b>Total Projected Change due to HB1</b>										<b>(552,993)</b>

Sources:  
 Property Values pulled from ABS22SD - ODT  
 PUPP Values from SD1CY21 - ODT

TRADITIONAL SCHOOL DISTRICT STATEWIDE TOTALS      1,718.66      1,908.01      383.12      638,940,910      (177,625,380)