

## **Testimony of Monroe County Treasurer Taylor G. Abbott**

### **House Bill 522 – Federal Mineral Royalty Payments**

Chairwoman and members of the Committee – thank you for the opportunity to testify in strong support of House Bill 522.

My name is Taylor Abbott, and I am serving my third term as Monroe County Treasurer. Monroe County lies along the Ohio River in southeastern Ohio and contains both productive private mineral lands and a significant portion of federal land administered as part of the Wayne National Forest (WNF).

The attached (**Exhibit A**) Wayne National Forest map identifies ten Monroe County townships containing 24,575 acres of WNF with an assessed property-value equivalent of roughly \$46.2 million.

Because these lands are federally owned, they are exempt from local property taxation. Instead, the U.S. Department of the Interior provides a Payment in Lieu of Taxes (PILT) to counties that host federal property.

According to the FY 2025 PILT Summary Tables:

- Monroe County received \$61,153, and
- Washington County received \$105,201.

If Monroe County's 24,575 acres of federal land were privately held and taxed at the county's 2023 average effective rate on the WNF-equivalent assessed value (\$46.2 million), the potential annual property-tax revenue would be approximately \$2.86 million, which is more than 25 times the current PILT payment.

This fiscal disparity limits the ability of affected townships to maintain their roads and support local government services.

As County Treasurer, I collected just over \$50 million in property taxes this year and of that total, less collection fees and assessments, \$48.7 million was distributed as follows and as shown in the attached **Exhibit B**:

- 7% percent or \$3.4M went to our townships and villages.
- 8% percent or \$3.8M went to the county's general fund, and
- 12% percent or \$6M was divided accordingly between the county's 7 levies.
- 73% percent or \$35.5M to our local schools.

That means for every dollar Monroe County taxpayers paid in property tax, only 8 cents of that dollar went to funding the entire county General Fund, which supports the Sheriff's

Office, County Commissioners, Auditor, Treasurer, Recorder, Clerk of Courts, Prosecutor's Office and our Courts.

Let me say that again: 8 cents of every tax dollar paid by the taxpayers of Monroe County must fund all of those offices, their staff, and the essential services they are required to provided under Ohio Law.

Meanwhile, another 7 cents of their dollar goes to their township or village, 12 cents to our county-wide levies which support our Senior Services, Ambulance and EMS Services, Health Dept, Board of Developmental Disabilities, OSU Extension, Soil and Water, and our Park District. The remaining 73 cents of their dollar is divided between the Switzerland of Ohio Local School District, Noble Local School District, and the Mideast Career Center.

That is why returning federal mineral royalty revenue to counties like Monroe is so critical. Our local governments operate on a small fraction of each tax dollar, yet we must maintain roads, provide law enforcement, and deliver core services to every resident. Additional revenue from federal lands would help the county, particularly the ten townships most impacted by the Wayne National Forest, sustain those essential functions.

Monroe County's total taxable value tells another important part of this story. As shown in the attached **Exhibit C** from a *NARO Ohio* presentation that I gave in September, our county's overall tax base has become increasingly reliant on public utilities rather than individual property owners. As of 2025:

- 60 percent of our county's total tax revenue comes from public utilities such as gas pipelines and electrical station upgrades.
- 40 percent comes from private landowners.

While this shift has helped generate higher revenues in recent years, public-utility property is subject to annual depreciation. As those assets age, their assessed values decline unless new investments or improvements are made. Without continued expansion or upgrading of these facilities, our revenue stream will diminish over time.

That decline will further tighten the already limited funding available to the County General Fund, townships, and villages that provide essential public safety, infrastructure, and services. Additional revenue from federal mineral royalties would help offset this loss and provide an additional source of local funding not subject to the depreciation cycle of public utilities.

House Bill 522 amends state law to ensure that federal mineral royalty payments received by Ohio are distributed directly to the county of origin.

For counties like Monroe and Washington, this ensures that the counties impacted by federal mineral development receive a fair share of the resulting revenues.

Redirecting Ohio's share of those federal royalties to the county of origin would provide a sustainable, locally controlled revenue stream to offset the tax base lost to federal ownership and ensure that existing federal royalties are returned to the communities that support and host that development.

Monroe County remains one of Ohio's smallest and least-populated counties, yet it contributes substantially to the state's energy production and public-lands stewardship.

House Bill 522 represents a fair, transparent, and bipartisan solution allowing rural counties to reinvest federal royalty revenues into critical local infrastructure and public services.

I respectfully urge the Committee to favorably report H.B. 522 and advance it to the House floor.

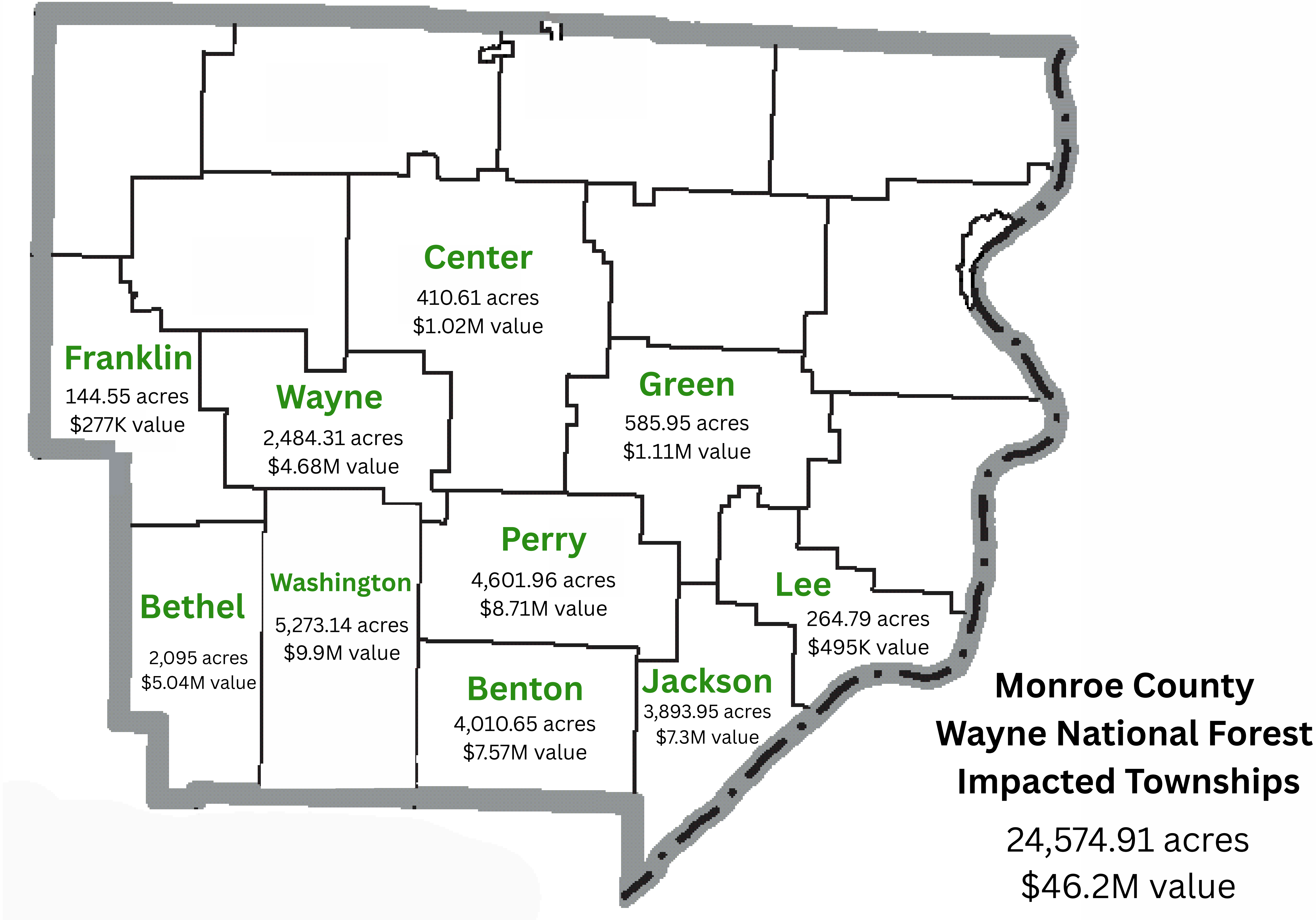
Thank you for your time and for your consideration. I would be pleased to answer any questions.

Respectfully,

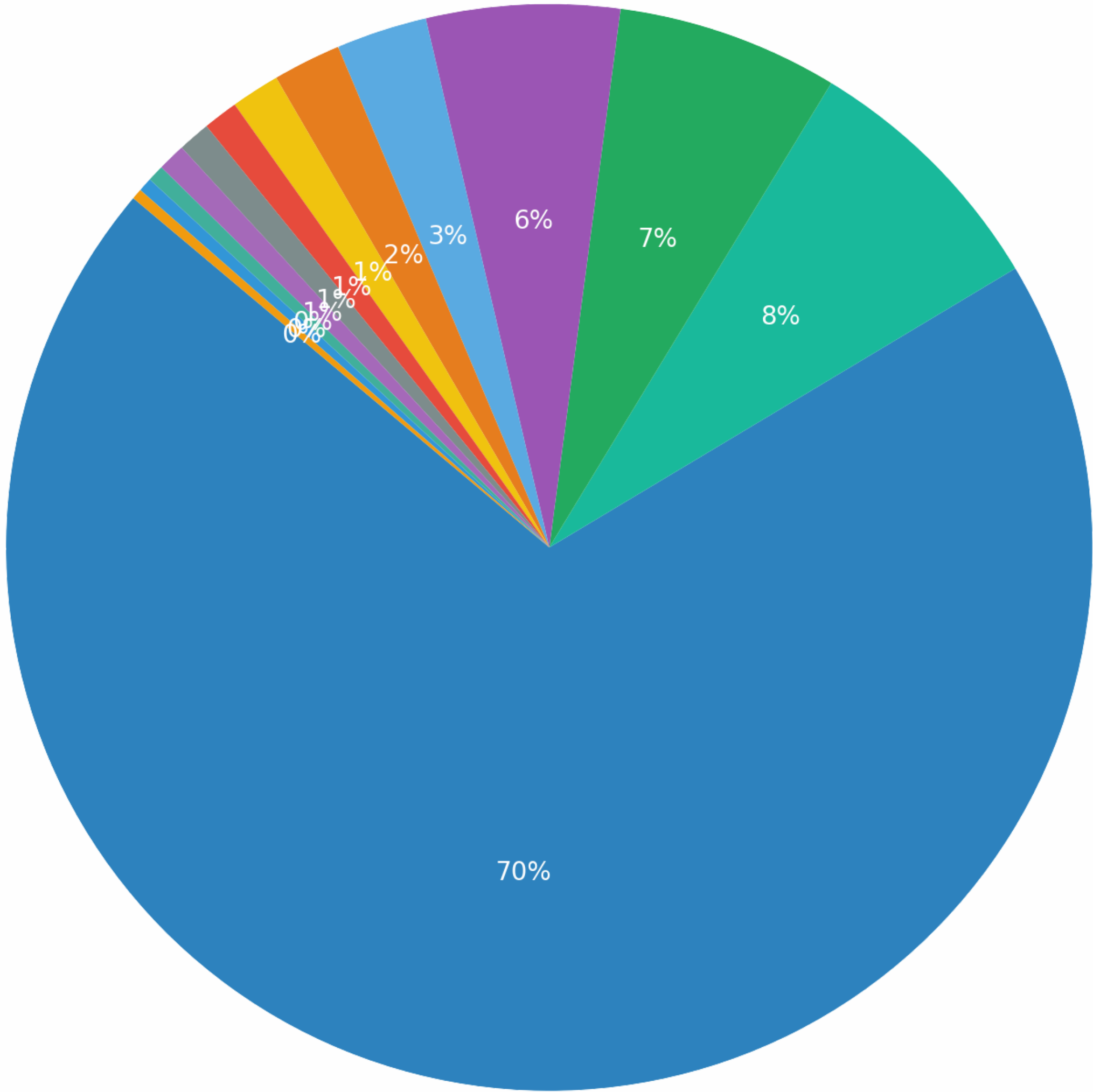
*Taylor G. Abbott*

Taylor G. Abbott  
Monroe County Treasurer














**EXHIBIT A**



# ***Tax Dollars At Work***



Entities (High to Low)

	SOLS (Schools): \$34,042,028 (69.7%)
	General Fund: \$3,774,411 (7.7%)
	Townships: \$3,219,972 (6.6%)
	MCBDD: \$2,809,647 (5.8%)
	Noble LSD (Schools): \$1,320,598 (2.7%)
	Ambulance/EMS: \$990,132 (2.0%)
	OSU Extension: \$707,708 (1.4%)
	Health Department: \$508,836 (1.0%)
	Monroe Park District: \$468,695 (1.0%)
	Senior Citizens: \$405,584 (0.8%)
	Cities and Villages: \$239,779 (0.5%)
	Soil & Water: \$203,534 (0.4%)
	Mid-East CTC (Schools): \$153,601 (0.3%)

**Total taxes distributed \$48,844,527.49**

Monroe County Taxable Valuables (2014-2024)

