



County Auditors' Association of Ohio

66 East Lynn Street · Columbus, Ohio 43215 · (614) 228-2226 · Fax: (614) 228-8901 · www.caaao.org

Good afternoon, Chairwoman O'Brien, Vice-Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee,

My name is Matt Nolan. I currently serve as the Warren County Auditor as well as the President of the County Auditor's Association of Ohio. I am here to provide proponent Testimony for HB 309. To be honest, if you would have asked me 10 years ago, I would have said HB 309 is unnecessary. This is the exact power that Warren County's Budget Commission has been using for decades. In my opinion, the role of the Budget Commission is not to be a rubber stamp, but rather to monitor taxing entities and levies to ensure that only those taxes that are needed to operate are collected.

But in my time, I have learned that depending on a county prosecutors' interpretation of decades old AG opinions or conflicting language in case law, counties are handling their duties and responsibilities differently. That is not the way to set up local governments.

We are asking to clarify the statute to be clear as to what the role and responsibilities of the Budget Commission are. In a way, I am asking that the Statute be written to provide the same authority that Warren County has always believed we have, and that has allowed millions upon millions of taxpayer dollars to be kept in the hands of the taxpayer, rather than in large savings accounts for local taxing entities.

HB 309 makes clear that the Budget Commission's responsibility is to yearly review all property tax levying political subdivisions for need of the property tax revenue in the following year.

Should the budget commission determine that the political subdivision does not need any amount of property tax revenue for operations in the following year, the Budget Commission has the explicit authority to decrease property tax rates for any fund of the political subdivision for the following year only.

The Budget Commission has the authority to suspend, reduce, or question the need for all property tax levying entities including inside millage, outside voted levies, emergency levies, bond levies, etc.

The Budget Commission shall review emergency and bond levies yearly and has the explicit authority to suspend and/or reduce for the following year any emergency or bond levy, which is not subject to HB 920, to ensure revenues do not increase beyond yearly voter intent.

Any appeal by the political subdivision of a reduction in tax rate by the county budget commission must be decided by the Board of Tax Appeals in the calendar year the appeal is made.

Memorializing these substantive changes to Budget Commission authority empowers local elected officials to provide a much-needed check and balance on local-levying agencies, subdivisions and taxing authorities. It is another important "tool in the toolbox" toward reforming



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the property tax crisis that has hit so many Ohioans.

We are just days away from submitting our tax rates to the State of Ohio. HB 309 does not fix our property tax system, but it does give our 88 County Budget Commissions the express authority to help. As this body continues to work through the many ideas that have been brought forward to make our property tax system better, please consider including HB 309 to allow County Budget Commissions the authority to do what is best for the constituents of their Counties.

Thank you for your time today. I will be happy to answer any questions you may have.