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House Bill 309 Interested Party Testimony
Jason Orcena, DrPH, Union County Health Commissioner and
Board Member for the Association of Ohio Health Commissioners
Senate Local Government Committee
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Chair O'Brien, Vice-Chair Gavarone, Ranking Member Smith and members of the Senate Local Government Committee, thank you for the opportunity to provide testimony on House Bill 309. My name is Dr. Jason Orcena and I am representing the Association of Ohio Health Commissioners as both a board member of the association and a local health commissioner serving Union County.

Our Association supports meaningful reforms to reduce the tax burden on Ohio property owners and, to that end, has been actively engaged in discussions around property tax proposals, offering suggestions to balance the needs of property owners, our communities and the statutorily defined obligations that those property tax revenues fund.

HB 309 appears to address some of the concerns expressed by both the legislature's Joint Committee on Property Tax Review and Reform as well as Governor DeWine's recent Property Tax Reform Working Group regarding the role of budget commission in reviewing levy collections by providing greater clarity in definitions and functions to R.C. Sec. 5705.32.

As this bill is intended to provide a new standard to be used for many years to come, our association respectfully requests two targeted modifications to provide further clarity in support of the process.

The first request is to modify the language in R.C. Sec. 5705.32 to explicitly allow the taxing *unit*, whether a local health department or other government agencies, or its authorized representative, to appear and present information directly to the budget commission before any determination to reduce levy collections is made. As it is currently written, only the taxing *authority* has the right to appear and present information at a public hearing on behalf of the taxing *unit*. For example, in the case of local health departments, this would place county commissioners in the role of testifying on the budgetary details of the local health department. Our proposed amendment would ensure the impacted entity, in our example the local health department, has the opportunity to present and testify on its own behalf, ensuring the commission hears operational context, statutory requirements, and local impacts from the entity responsible for service delivery as they consider any reductions to 'unnecessary or excessive collections'.

The second is the consideration of language that explicitly excludes restricted-purpose funds from what is considered "available funds". Restricted-purpose funds are prescriptively unavailable to offset the general operations of levy-supported entities. For local health districts,

examples of these funds include statutorily defined fees collected for state mandated programs like food licensing and federal/state/local grant funds. Fees collected in this category can only fund the specific operational functions associated with undertaking the state mandated program, and grant funds can only be used for expenses explicitly approved by the funder. Restricted purpose funds often account for 40-75% of the revenue for a combined or general health district. When the County Budget Commission is considering a potential levy reduction, including restricted purpose funds would result in a distorted picture of a local health district's true fiscal outlook, increasing the risk for service disruptions in other areas such as providing clinical care or communicable disease mitigation.

AOHC urges the committee to adopt these clarifying amendments to HB 309. Guaranteeing taxing units the opportunity to appear before budget commission promotes transparency and provides needed factual context regarding agency budgets while excluding restricted purpose funds provides the clearest picture of what funds are available for general operations. Ultimately, these recommendations are meant to assist local budget commissions by clarifying important procedural elements and reducing uncertainty across counties.

Chair O'Brien and members of the committee, thank you for the opportunity to testify today, and I urge your support of our proposed amendments. I am available to answer any questions at this time.