



# WILLOUGHBY-EASTLAKE Board of Education

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## Senate Ways and Means Committee HB 140 Opposition Testimony

Willoughby-Eastlake City School District, Lake County  
Nicholas Ciarniello, Treasurer/CFO

June 1, 2022

Chair Blessing, Vice Chair Roegner, Ranking Member Williams, and members of the Senate Ways and Means Committee, thank you for the opportunity to testify in opposition to House Bill (HB) 140.

My name is Nick Ciarniello and I serve as the Treasurer/CFO for the Willoughby-Eastlake City School District in Lake County. The Willoughby-Eastlake City School District educates 7,000 students across the cities of Willoughby Hills, Willoughby, Eastlake, and Willowick, as well as the villages of Lakeline, Timberlake and parts of Waite Hills.

As required by the Ohio Constitution, school districts must raise a portion of the funds to education the students in its community. This is often referred to as a school district's "local share." Most districts raise their local share by placing a property tax levy on the ballot.

Ohio's property taxation system is extremely complex, and as a result, the ballot language is technical in nature. When we discuss a levy with our community, we address why schools are always on the ballot, HB 920, and homestead and rollback credits. We also specify if the levy is an increase in taxes or a renewal and what that amount is on a \$100,000 home. We factor in the homestead and rollback credits based on when the levy was originally passed since those credits, which equal 12.5%, went away in 2013.

In the past 15 years, we have placed 19 levy issues on the ballot. Of these, six were new money issues, three of which failed, and the remainder were renewals, of which two failed. Over the next 12 years we are looking at another 11 ballot issues for renewals alone.

HB 140's proposed changes to the ballot language do not make details of a property tax levy clearer to the voter. As I have described, our school district provides detailed information about our levies to our community. By engaging in a community discussion, we are able to explain and answer questions voters may have about the complex and detail nature of a school levy. We have a difficult enough time as it is informing our taxpayers with the current language, a change would surely confuse them further. This is evidenced by our attempt to replace our emergency levy with a substitute emergency levy and it failed by 1,500 votes.

Mr. Chairman, this concludes our testimony. **We urge you to oppose HB 140.** Thank you for your consideration. We are happy to address your questions.