



Testimony on HB 140
Erich Bittner, Director of Government Relations
Ohio Association of County Boards of DD
3/23/21

Chairman Merrin, Vice Chair Riedel, Ranking Member Sobecki, and members of the House Ways and Means Committee;

Thank you for this opportunity to discuss House Bill 140, the Ballot Uniformity and Transparency Act. The Ohio Association of County Boards of DD supports transparency in levy ballot language and in the way levy campaigns are conducted, having long believed that transparency for voters is the surest way to secure levy support. We do not, however, believe that HB 140 as currently drafted will make ballot language more transparent. For this reason, OACB opposes HB 140.

Our association does not object to the bill's provisions regarding typeface and font size, notification of estimated annual collections, or changes to county auditor deadlines. The specific provision we oppose is the proposal to convey a levy's rate in dollars per \$100,000 of county auditor's appraised value rather than per \$100 in taxable value under current law. We find that this change will not provide a meaningful improvement to transparency, and in some cases will make the language objectively less transparent. Further, because this language may be misleading to voters it may become the basis for future legal challenges.¹

Not all types of property in Ohio are taxed uniformly. Presenting a levy on the basis of a property's taxable value takes into account the differing rates that apply to various classifications of property. The "appraised value" standard in the bill however will not take those differences into account, leading to instances where the tax bill suggested in the ballot language may differ significantly from what will ultimately be owed. Those discrepancies could lead to legal challenges, particularly when large commercial or industrial property owners may owe a fiduciary duty to their shareholders to aggressively pursue potential reductions in their tax liability.

We strongly urge you to reject this change to the way levy language is presented to voters. In its place, we propose the current law be updated to convey the levy's rate in dollars per \$1,000 of taxable value. This change would promote a better understanding of the definition of a "mill," and allow for slightly easier estimation of individual tax liability. Additionally, we suggest a requirement that county auditors use standardized language when describing property values, and that such language conform to the language used on ballots. Currently, county auditors use a wide variety of terms to describe what is technically referred to as "taxable value" and "true value," and when those terms differ from what appears on the ballot it is difficult for even an informed voter to know which value corresponds to their tax liability.

Thank you for your attention to this matter, and I am happy to answer any questions you may have.

¹ See attached memo, "Re: H.B. 140/Potential for Legal Challenges to Ballot Language," Princehorn, R. and May, D.