

**Warrensville Heights City Schools**  
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Warrensville Heights, Ohio 44128  
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**WARRENSVILLE  
HEIGHTS**  
City School District

Dr. Michael A. Rock, Treasurer

**House Ways and Means Committee  
HB 1 - Opponent Testimony  
Warrensville Heights CSD, Cuyahoga County  
Dr. Michael A. Rock, CFO Treasurer  
March 27, 2023**

Chair Roemer, Vice Chair Merrin, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to provide opponent written testimony on House Bill (HB) 1.

My name is Dr. Michael A. Rock and I serve as the CFO Treasurer for the Warrensville Heights City School District (CSD) in Cuyahoga County. The Warrensville Heights CSD is a suburban school district abutting to Cleveland, serving 1,800 scholars. Warrensville Heights CSD opposes HB 1 because it results in a significant tax increase for residential taxpayers, as well as a loss in local tax revenue for schools and local governments. According to the Fiscal Note from the Legislative Service Commission (LSC), the following changes will occur from a statewide perspective as a result of HB 1:

- \$929 million annual **tax increase** for residential and agricultural property taxpayers;
- \$157 million annual **tax decrease** for business and commercial property taxpayers; and
- \$538 million annual **decrease in local tax revenues** for schools and local governments.

The specific fiscal impact of HB 1 on Warrensville Heights CSD is a decrease in tax revenue of (\$258,016) and an increase of \$500,865 in taxes for homeowners. Although the intention of HB1 is to decrease the State Income Tax by changing the calculation of Local Real Estate taxes, please consider the following:

1. Real Estate tax revenue is a Major Revenue stream for Ohio Public School Districts
2. Local Homeowners view Ohio Public School Districts as the primary taxing entity since the majority real estate taxes go to schools in Ohio. School districts will be blamed for the increase in real estate taxes.
3. Real Estate taxes are usually voted for locally, HB1 is making a global change in real estate tax rates without a taxpayer vote.

Chair Roemer and members of the committee, thank you for your time and attention.

Sincerely,

  
Dr. Michael A. Rock, CPA

# WITNESS INFORMATION FORM

Please complete the Witness Information Form before testifying:

Date: 3/27/23

Name: Dr. Michael A. Rock

Are you representing: Yourself  Organization

Organization (If Applicable): Warrensville Heights City School District

Position/Title: CFO Treasurer

Address: 4743 Richmond Rd

City: Warrensville Heights State: OH Zip: 44077

Best Contact Telephone: 216-364-1007 Email: mike.rock@whcsd.org

Do you wish to be added to the committee notice email distribution list? Yes  No

Business before the committee

Legislation (Bill/Resolution Number): HB1

Specific Issue: Proposed changes to the calculation of Real Estate taxes

Are you testifying as a: Proponent  Opponent  Interested Party

Will you have a written statement, visual aids, or other material to distribute? Yes  No

(If yes, please send an electronic version of the documents, if possible, to the Chair's office prior to committee. You may also submit hard copies to the Chair's staff prior to committee.)

How much time will your testimony require? None, this is a written testimony

Please provide a brief statement on your position: Real Estate tax revenue is a Major Revenue stream for Ohio Public School Districts. Local Homeowners view Ohio Public School Districts as the primary taxing entity since the majority real estate taxes go to schools in Ohio. School districts will be blamed for the increase in real estate taxes. Real Estate taxes are usually voted for locally, HB1 is making a global change in real estate tax rates without a taxpayer vote.

*Please be advised that this form and any materials (written or otherwise) submitted or presented to this committee are records that may be requested by the public and may be published online.*