

Ohio Township Association Legislative Alert



January 19, 2018

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Legislative Activity This Week

Tuesday, January 16

House Ways & Means

[HB 343 PROPERTY VALUES](#) (Merrin) To require local governments that contest property values to formally pass an authorizing resolution for each contest and to notify property owners.

Following opposition testimony by a coalition of education groups, the bill was reported by the Committee to the full House for a vote.

Please contact your legislator regarding this bill! Even though the committee's version of the bill includes changes to the original proposal, we do not support the new requirements in the bill. HB 343 would require townships to:

* Notify property owners that the township is considering a board of revision filing to request an increase in the taxable value of the property. If the taxing address is different from the property address, notices must be sent to both.

* After notifying property owners, a board of township trustees must pass a resolution naming all the properties where the board intends to challenge values after notification is made and before a filing can occur.

Following are talking points for opposition to HB 343:

* The board of revision already is required to notify the property owner when values are challenged. The unfunded mandate for notification will add unnecessary costs to townships and taxpayers.

* The required advance notice of the property owner before the board votes to challenge property values will make the board's decision more political.

* Ohio law is clear: A property's sale price is the best determiner of the property's value. Therefore, challenges based on sales are reasonably evident, and no purpose is served by a property owner urging the board of trustees not to file a claim.

[HB 371 PROPERTY TAX](#) (Merrin) To exempt from property taxation the increased value of land subdivided for residential development until construction commences or the land is sold.

An amendment was offered by Rep. Rogers to reduce the maximum length of time for the exemption to five years. Rep. Merrin amended the amendment to state eight years. The amended amendment was accepted and became part of the bill. The bill was reported by the Committee by a 15-3 vote with Reps. Green, Hambley & Boyd voting against the measure.

Please contact your legislators to express opposition to this bill! HB 371 authorizes a tax exemption or freeze in the value of land in the pre-residential development stage and reduces property taxes for land purchased for residential development purposes.

* Specifically, the exemption applies to any subdivided, unimproved parcel on which construction of residential buildings (single- or multi-family dwellings) is planned but has not started.

* The bill specifies that residential construction is not deemed to have begun solely on the basis of streets, sidewalks, curbs, driveways, or water, sewer or other utility lines having been constructed or installed.

Following are talking points in opposition to HB 371:

* HB 371 has the potential to substantially reduce property taxes for local governments and schools, especially in urban and suburban areas where the issuance of residential building permits is concentrated.

* In some cases, this loss could require other taxpayers to pay more than their fair share. Levy millage rates are set based on the total valuation of the township. If some properties are undervalued at the time a levy is passed, the millage rate set for the levy must be higher than necessary in order to raise the funds requested by the township.

* This means property owners whose real property is set at a fair value, will pay more than necessary. There also would be a freeze or foregone revenue on the inside mills, resulting in a loss of funds as well; it is not just a tax shift.

Senate Finance Committee

[HB 168 CEMETERY REGISTRATION](#) (Stein) To modify duties of the Division of Real Estate in the Department of Commerce regarding cemetery registration, to specify cemetery owners must reasonably maintain cemeteries, to establish the Cemetery Grant Program, and to make an appropriation.

Sponsor Stein provided an overview of the legislation to Committee members.

Wednesday, January 17

Senate Government Oversight & Reform

[HB 312 POLITICAL SUBDIVISION SPENDING](#) (Schuring, Greenspan) Regarding use of credit cards and debit cards by political subdivisions.

Rep. Greenspan provided sponsor testimony on behalf of Rep. Schuring and himself.

Meeting with ODOT legislative liaisons - highway exit signage for townships

Meeting with Rep. Becker - highway exit signage for townships

Thursday, January 18

Phone call with Sen. Hoagland - township insurance

Phone call with Rep. Edwards - audit costs

Meeting with Local Government & Transportation Groups - road funding

Friday, January 19

Phone call with Auditor of State's office - credit card policies (HB 312)

Winter Conference Volunteers Needed *Please consider helping!*

The Association is looking for **Sergeant-at-Arms** volunteers for all workshops. These positions are very important and at the same time, difficult to fill.

Sergeant-at-arms are required to be at their assigned workshop a few minutes early and duties include passing out handouts, reminding conference goers to turn off or silence cell phones, and contact an OTA or Convention Center staff person if temperature changes or additional supplies are needed. We do our best to assign you to the workshop(s) of your choice.

These are the sessions for which we are still in need of volunteers:

Wednesday, January 31

1:00 p.m.

Tips & Strategies for Negotiating with Oil & Gas Companies

Do You Have a Bill Suggestion? Legislative Update & Q/A

2:30 p.m.

Process for Conducting a Zoning meeting or Hearing

Medical Marijuana: A Township's Role

Thursday, February 1

1:00 p.m.

- Use of Social Media and Restrictions on Free Speech
- Basics of a Township
- Affordable Care Act: Healthcare Reimbursements Made Easy
- New Manufactured Home Program

2:45 p.m.

- Technology in Ohio: The Past, Present & Future
- Controlling Workers' Comp Costs (*qualifies for continuing education for fiscal officers*)
- Guns in Townships
- Census 2020

Friday, February 2

8:45 a.m.

- Meetings Misconceptions
- Basics of a Township
- Making Roads Safer by Complying with the OMUTCD
- Ohio Cemetery Law: What You Are Dying to Know
- Basics of Investing (*qualifies for continuing education & CPIM for fiscal officers*)
- Dancing with the Devil: Partnering with Private Developers to Create Better Communities
- Aggregation: Beyond Price
- Railroads & Townships

10:15 a.m.

- What You Should Be Asking Your Chief
- The Burning Issue of Cremation & Cemeteries
- Today & Tomorrow: How Technology is Bringing the Future Faster
- Wind Energy Issues
- Medical Marijuana: A Township's Role

1:45 p.m.

- Safety Service Personnel & Social Media
- Maximizing Your Limited Road Budget
- You Were Given a Cemetery So Now What?
- Key Elements of an Effective Safety Program

3:00 p.m.

- Providing Safety Services on a Shoestring Budget
- Economic Development Organization Structures (*qualifies for continuing education & CPIM*)

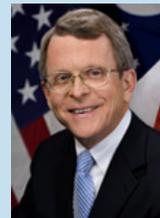
If you are interested in serving as a Sergeant-at-Arms, please contact Heidi Fought at fought@ohiotownships.org.

Recent Attorney General Opinion

2018-001 Township Healthcare Reimbursements

Syllabus:

1. A township's reimbursement pursuant to R.C. 505.60(D) of out-of-pocket premiums attributable to health care insurance that a township officer obtains from the officer's private employer after electing not to participate in the township's group health care insurance plan does not constitute a "qualified small employer health reimbursement arrangement" under 26 U.S.C.A. § 9831(d) (West Supp. 2017).
2. Insofar as a township's reimbursement pursuant to R.C. 505.60(D) of out-of-pocket premiums attributable to health care insurance that a township officer obtains from the officer's private employer is a "group health plan," and is not a "qualified small employer health reimbursement arrangement," it shall comply with the annual dollar limit prohibition of 42 U.S.C.A. § 300gg-11(a) (West 2011).
3. A township may not reimburse an officer under R.C. 505.60(D) for out-of-pocket premiums attributable to health care insurance benefits that a township officer obtains from the officer's private employer after electing not to participate in the township's group health care insurance plan unless the reimbursement is integrated with another group health plan in accordance with federal law.



Recently Introduced Legislation

HB 463 WASTE FEES (LaTourette) To increase one of the state fees levied on the transfer or disposal of solid waste in Ohio, the proceeds of which are deposited into the Soil and Water Conservation District Assistance Fund, and to make an appropriation.

HB 470 LIGHTING FUNDS (Edwards) To authorize a property tax levy specifically to fund lighting for roads and public places.

Legislative Committee Schedule For Next Week

Tuesday, January 23

House Public Utilities (Ch. Cupp, 466-9624), Rm. 116, 3 p.m.

HB 402 TELEPHONE REGULATION (Hill) To revise state regulation of telephone companies.

2nd Hearing-Proponent Testimony

HB 247 UTILITY LAW (Romanchuk) To require refunds to utility customers who have been improperly charged, to eliminate electric security plans and require all electric standard service offers to be delivered through market-rate offers, and to strengthen corporate separation requirements.

6th Hearing-All Testimony

Wednesday, January 24

House State & Local Government (Ch. Anielski, 644-6041), Rm. 17, 3:30 p.m.

HB 415 ROAD IMPROVEMENT FUND (Greenspan, Ryan) To allocate one-half of any surplus revenue to a new Local Government Road Improvement Fund, from which money will be distributed directly to local governments to fund road improvements.

2nd Hearing-Proponent, Opponent & Interested Party Testimony

HB 454 UNUSED CEMETERY LOTS (Patterson, Arndt) To require a township to compensate the owner of certain unused cemetery lots and rights which the township reenters after lack of response from the owner.

1st Hearing - Sponsor Testimony



Federal Update

The House and Senate were both in session this week. Congress must pass another Continuing Resolution (CR) this week to temporarily fund the federal government, likely through February 16, in order to avoid a government shutdown beginning at 12:01am on January 20 and to provide more time for Congressional leaders to reach an agreement on (1) a long-term funding bill for the remainder of FY 2018; (2) raising the spending caps for defense and non-defense spending for FYs 2018 and 2019; and (3) an immigration deal centered around protecting the 800,000 so-called Dreamers from being deported from the U.S. beginning March 5.

Ohio Township Association

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