

Ohio Township Association Legislative Alert



December 1, 2017

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Legislative Activity This Week

Tuesday, November 28

House Finance

[HB 281 BROADBAND EXPANSION](#) (Carfagna) To establish the residential broadband expansion program within the Development Services Agency to award matching grants for last mile broadband expansion in municipal corporations and townships and to make an appropriation.

Connect Ohio and the County Commissioners Association of Ohio testified in support of the measure.

[HB 3 DATAOHIO BOARD](#) (Duffey, Hagan) To create the DataOhio Board, to specify requirements for posting public records online, to require the Auditor of State to adopt rules regarding a uniform accounting system for public offices, to establish an online catalog of public data at data.Ohio.gov, to establish the Local Government Information Exchange Grant Program, and to make appropriations.

The committee accepted an amendment from Rep. Duffey that removes the local government innovation grant program appropriations.

[HB 378 BROADBAND GRANTS](#) (Smith, Cera) To create the Ohio Broadband Development Grant Program and to make an appropriation.

Rep. Smith and Rep. Cera provided sponsor testimony on the legislation.

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.

Local government and school officials testified in opposition to the bill stating that the bill proposes unnecessary hurdles for tax challenges and could lead to unintended consequences, including more drawn-out legal proceedings. The Ohio Real Estate Investors Association and several large hair salon owners testified in support of the bill.

[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.

Again, local government and school groups testified in opposition to the bill stating that the bill will have very serious impacts on current appraisal methodologies. The Mid-Ohio Regional Planning Commission also submitted opponent testimony. The Ohio Real Estate Investors Association testified in support.

House Energy & Natural Resources

[HB 393 BRINE SALES](#) (DeVitis, O'Brien) To authorize a person to sell brine derived from an oil and gas operation that is processed as a commodity for use in surface application in deicing, dust suppression, and other applications.

The committee accepted a substitute version of the bill and then heard sponsor testimony from Reps. DeVitis and O'Brien.

Wednesday, November 29

Senate Ways & Means

[HB 69 TIF DISTRICTS](#) (Cupp) To require reimbursement of certain township fire and emergency medical service levy revenue forgone because of the creation of a municipal tax increment

financing district.

The bill was held for possible amendments not related to TIFs.

House Government Accountability & Oversight

[HB 382 UNEMPLOYMENT COMPENSATION](#) (Schuring) To modify terms describing payments made under the Unemployment Compensation Law, to increase the amount of wages subject to unemployment compensation premiums, to require qualifying employees to make payments to the Unemployment Compensation Insurance Fund, to allow the Director of Job and Family Services to adjust maximum weekly benefit amounts, to reduce the maximum number of benefit weeks, and to make other changes to the Unemployment Compensation Law.

No testimony was heard.

House State & Local Government

[HB 291 GOVERNMENT INSURANCE](#) (Wiggam) To authorize counties, townships, and municipal corporations to purchase an employee dishonesty and faithful performance of duty insurance policy, instead of a bond, for protection from loss due to the fraudulent or dishonest actions of, and the failure to perform a duty prescribed by law by, an officer, official, employee, or appointee for which a bond is required by law.

No testimony was given and the committee favorably reported the measure to the full House for a vote.

Rep. Edwards - township issues

Friday, December 1

Rep. Stein, Rep. Manning, Sen. Yuko - legislative panel

AG Certifies Pair of Community Rights Amendments

Attorney General Mike DeWine's office on Monday certified a pair of proposed constitutional amendments pertaining to local communities. Both petitions were submitted to the AG's office on Nov. 17 and originated from a group called Ohio Community Rights, which has led recent efforts to curb fracking activity via failed county and municipal charter amendments.



The first amendment, titled the "Initiative and Referendum Amendment for Counties and Townships," proposes to expand the right of initiative and referendum powers to residents of counties and townships, according to its backers. The second proposal is titled the "Ohio Community Rights Amendment" and would in part "expand fundamental rights and prohibit corporate activities that violate those rights," according to the group.

In pursuing the proposals, the group has the backing of the Community Environmental Legal Defense Fund, a group that also supported recent anti-fracking charter amendments. Few of those efforts have survived court disputes in recent years and those that did have been rejected by voters.

By certifying the petitions, Mr. DeWine agreed the proposals bear the required 1,000 valid signatures from registered Ohio voters and that they present a "fair and truthful" summary of the proposed amendments. The proposals now proceed to the Ballot Board, which must determine whether the proposals contain a single or multiple issues.

Recently Introduced Legislation

[HB 419 EMERGENCY LIABILITY](#) (Henne) To modify the defense to the liability of a member of a police or fire department or emergency medical service of a political subdivision for the negligent operation of a motor vehicle in response to an emergency by requiring that the vehicle has its lights and sirens simultaneously activated.

[HB 422 WATER SEWER ACQUISITIONS](#) (Ginter, Rogers) To govern acquisitions of municipal water-works and sewage disposal system companies by certain larger nonmunicipal water-works or sewage disposal system companies.

HB 425 BODY CAMERAS (Antani, Craig) To provide that specified portions of peace officers' body-worn camera recordings and the infrastructure record of a public school are not public records for purposes of the Public Records Law.

Legislative Schedule for Next Week

Tuesday, December 5

House Ways & Means (Ch. Schaffer), Rm. 121, 9:00 a.m.

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.

4th Hearing-All testimony, Poss. Am, PV

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.

4th Hearing-All testimony, Poss. Am, PV

House State & Local Government (Ch. Anielski), Rm. 017, 2:30 p.m. or after session

HB 415 ROAD IMPROVEMENTS (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.

1st Hearing-Sponsor

Wednesday, December 6

House Criminal Justice (Ch. Manning), Rm. 122, 11 a.m.

HB 419 EMERGENCY LIABILITY (Henne) To modify the defense to the liability of a member of a police or fire department or emergency medical service of a political subdivision for the negligent operation of a motor vehicle in response to an emergency by requiring that the vehicle has its lights and sirens simultaneously activated.

1st Hearing-Sponsor



Department of
Taxation

Information for JEDDs and JEDZs - November 2017

The Ohio Department of Taxation recently filed proposed administrative rule 5703-41-02 with the Joint Committee on Agency Rule Review (JCARR) regarding joint economic development districts (JEDDs) and joint economic development zones (JEDZs). The Department anticipates that this rule will be effective in mid-January of 2018. The rule requires the board of directors of each JEDD and JEDZ that levies an income tax to provide the following documents to the tax commissioner within 30 days of the effective date of the rule:

1. A copy of the signed contract creating the JEDD/JEDZ and any signed amendments to the contract creating the JEDD/JEDZ.
2. A description of the area or areas included in the JEDD/JEDZ, including a map in sufficient detail to denote the specific boundaries of the area or areas, and the parcel number of any parcel located within the boundaries of the JEDD/JEDZ which is excluded from the JEDD/JEDZ.
3. Notification of which municipal corporation has been charged with administering, collecting, and enforcing the net profit tax on behalf of the JEDD/JEDZ.
4. A copy of the signed agreement between the board of directors of the JEDD/JEDZ and the municipal corporation to administer, collect, and enforce the income tax on behalf of the JEDD/JEDZ and any signed amendments to the agreement.

The proposed rule also requires the board of directors of a JEDD/JEDZ to update this information if it changes. If a contract or agreement is amended, the board must provide a copy of the signed amendment to the tax commissioner within 30 days of the effective date of the amendment. If a contract is terminated, renewed, or canceled, or if the map changes, the board must notify the tax commissioner at least 30 days prior to the effective date of the termination, renewal, cancellation, or change. Any newly-formed JEDD/JEDZ must provide a copy of the contract and agreement within 30 days of the respective effective dates.

The text of the proposed rule can be found by clicking [here](#).

In anticipation of the rule becoming final and to comply with the rule's requirements, JEDDs and JEDZs may send the documents listed above to the Department via email to MNPTax@tax.state.oh.us, via fax to 1-206-666-4462, or via mail to:

Ohio Department of Taxation
Business Tax Division
ATTN: Municipal Net Profit Tax JEDD/JEDZ
P.O. Box 16158
Columbus, Ohio 43216-6158

Please contact the Business Tax Division at 1.844.238.0403 if you have any questions about this release or if you need assistance with any municipal net profit tax matter.

Federal Update

As you might recall, the U.S. House passed its version of the Tax Cut and Jobs Act just before Thanksgiving. The Senate is now working through its process. The Senate Finance Committee marked up and passed their version last week. On Wednesday, the Senate Budget Committee combined the tax reform measure with language to open lands in Alaska for oil and gas exploration and sent the combined legislation to the Senate Floor for consideration.



The Senate bill differs from the House in several key areas:

Provision	House	Senate
State and Local Tax Deduction	Repealed except for a maximum \$10,000 property tax deduction.	Repealed.
Home Mortgage Interest Deduction	Preserved for existing mortgages; reduced to \$500,000 for new mortgages; limited to one home.	Preserved (i.e. \$1 million cap maintained).
Municipal Bonds	Tax exemption <i>maintained</i> (except for professional sports stadiums).	Tax exemption <i>maintained</i> .
Advanced Refunding Bonds	Tax exemption <i>repealed for new issues</i> .	Tax exemption <i>repealed for new issues</i> .
Private Activity Bonds	Tax exemption <i>repealed for new issues</i> .	<i>Preserved</i> .
Misc. Tax Provisions	<i>Repealed: the New Market Tax Credit, Work Opportunity Tax Credit, and Rehabilitation Credit for Historic Buildings.</i>	<i>Preserved: New Market Tax Credit, Work Opportunity Tax Credit, and Rehabilitation Credit at 10% for certified historic buildings only.</i>

Please note, however, that Senate passage of the Tax Cuts and Jobs Act is far from a done deal. With Republicans only holding a two seat majority in the Senate, Senate GOP leadership can only afford to lose two members—and that's with VP Pence casting the tie-breaking vote. Senate GOP leadership has made it clear that they still do not have those 50 votes. There are currently three issues that they are grappling with:

1) **Deficit concerns:** Senator Bob Corker (R-TN) is leading a group of GOP Senators, including Lankford (R-KS), Flake (R-AZ), and Moran (R-KS), in pushing for a "revenue trigger", for lack of a better term. Essentially, under the tax bill, the economy would have to meet certain benchmarks for economic growth or tax rates would automatically increase to compensate for the reduced tax revenue. While this is popular with those Senators, it is deeply unpopular with conservative think tanks and coalitions, as well as fellow Senators Kennedy (R-LA), Heller (R-NV), and Toomey (R-PA). They argue that the lack of long-term certainty in tax rates will hamper economic growth and render it impossible to meet the "revenue trigger's" growth projections—a self-fulfilling prophecy if you will. Regardless of those economic concerns, there is concern about how to implement such a provision, how the JCT would score it, and how the IRS would enforce it.

2) Pass-through concerns: Senators Johnson (R-WI) and Daines (R-MT) are concerned that corporations will receive more preferable tax treatment than pass-throughs. They would like the Senate's 17.4% deduction for pass-through income increased to 20%. That will cost more than the \$90 billion that the Senate has in spare revenue before it hits the \$1.5 trillion limit set by the budget.

3) SALT concerns: While Senator Collins (R-ME) is more sanguine about the tax legislation, she is still pushing to get a \$10,000 deduction for state and local property taxes included to match the House. Again, however, this will likely cost more than \$90 billion.



U.S. Census Bureau Hosts Webinars

Looking to enhance your data skills? The Census Bureau is offering a series of free webinars about how to access and utilize Census Bureau statistics.

See the list of courses below and register using the link provided. Registration is limited and will be available on a first-come first-served basis. These webinars will not be available on census.gov for registration.

What's With that Pop Clock?- and Other Insights of the Population Estimates Program

The Census Bureau Population Estimates program is the official source of population estimates for your city or town, county and state during the other nine years that the Census Bureau is not conducting a census. During this one-hour webinar, learn about this program, when the datasets are released and how you can use them to gain insight into your own community dynamics.

Tuesday, December 5, 2017

Tuesday, December 12, 2017

2:00 -3:00 p.m. (EST)

To register, please [click here](#).

Data on a Deadline: A Data Access Workshop for Journalists

Learn how to use a variety of data access tools available online at census.gov that can quickly provide a snapshot of you community and enhance your news stories. During this training, you will learn about U.S. Census Bureau programs and products through live exercises and instruction using tools such as QuickFacts, Easy Stats, Community Facts (AFF), Voting Hot Reports, Census Business Builder, QWI and more.

Part of this webinars will be dedicated to Census Reporter, which is a free online tool that makes it easier for journalists and other data users to write stories and grants using statistics from the U.S. Census Bureau. Place profiles and comparison pages provide a friendly interface for navigating data, including visualizations for a more useful first look. Census Reporter also offers handy tools for data comparison and makes it easy to create exports for further analysis in tabular or GIS formats. Census Reporter is a Knight News Challenge-funded project.

Tuesday, December 5, 2017

1:00 p.m. (EST)

To register, please [click here](#).

If you have any questions, please contact:

Data Dissemination Branch

census.askdata@census.gov

U.S. Census Bureau

Office 617.519.1099

ORIL Looking for Feedback

Ohio's Research Initiative for Locals (ORIL) is currently sponsoring a project on Best Practices for Pavement Restoration of Open Cut Utility Installations/Repairs on Local Roadways in Northern Ohio. As part of the project, the researchers are conducting a survey of large municipalities to get feedback on the construction, performance, and other

information pertaining to pavement restorations of open utility cuts.

The purpose of the survey is to collect information about pavement restoration of open cut utility installation or repair from practitioners in urban areas with similar climatic conditions as northern Ohio. This survey will assist with the research goal of identifying the best practices for pavement restoration of open cut utility installation on local roads in urban areas to ensure low cost and long-term performance. Municipalities from Ohio and other states are welcome to participate. The researchers are specifically seeking responses from municipalities with population greater than 25,000.



The survey can be completed online at this [link](#) or by completing the attached questionnaire and returning it to the address indicated in the document. The project team requests survey responses by December 22, 2017.

Please feel free to also forward this survey to other municipalities that may be able to participate. Thank you!

Ohio's Research Initiative for Locals (ORIL)
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<http://oril.transportation.ohio.gov>

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