



December 20, 2022

Governor Mike DeWine
77 S. High St. – 30th Floor
Columbus, OH 43215
Delivered by email: mike.dewine@governor.ohio.gov

Dear Governor DeWine,

As you review and take action on the many pieces of legislation passed in the waning hours of the General Assembly, I ask you to consider vetoing two pieces of legislation—H.B. 458 and S.B. 33 and one line-item in H.B. 45 to preserve the existing taxation structure for affordable housing. It is my hope that rejection of these items could lead to reconsideration or compromise proposals to better serve the businesses and residents of Franklin County and the state as a whole.

Maintain Reasonable and Secure Access to Voting – Veto H.B. 458

I ask that you preserve reasonable and fair access to voting by vetoing H.B. 458. A strict photo identification requirement to vote is wrong for Ohio and could disenfranchise tens of thousands of Ohioans. This unnecessary upheaval of an identification standard that has largely worked for fifteen years is plenty of cause to oppose this legislation, but it also incorporates changes to the absentee ballot process and early voting that will further erode democracy in Ohio.

More than 800,000 Ohioans do not currently have a driver's license or state identification card. These voters would face time and cost burdens to vote on election day or during early voting. The bill makes no provision for education, outreach or aid for these individuals to get the necessary documentation to receive such identification. Costs related to getting copies of birth certificates and other necessary documents are ignored.

Election administration laws should prioritize voters while balancing the needs of security and local election administration. This legislation adds new barriers to, among others, military voters and elder or low-income Ohioans while adding responsibilities to election officials in the busy days immediately after an election. You should veto this bill since it fails to address known barriers to voting in Ohio while creating others.



FRANKLIN COUNTY AUDITOR MICHAEL STINZIANO

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Protect Accountability and Transparency in Property Tax Abatements – Veto S.B. 33

As county auditor I am the statutory secretary of Franklin County’s Tax Incentive Review Councils and my office applies all property tax abatements to the tax rolls. We have worked hard over the last few years to increase transparency and accountability in the oversight of abatements which are a major reduction in local government revenue while being an important economic development tool.¹ I am very concerned that the community reinvestment area changes suddenly rolled in to S.B. 33 take us backward in making sure our communities get what they bargain for.

CRA abatements are the most common type of property tax abatement in the state. In Franklin County alone they accounted for more than \$51 million in foregone 2021 tax revenue. This bill perpetuates two separate legal structures for pre- and post- 1994 areas while reducing the oversight that was added almost thirty years ago. There will be increased erosion of the property tax base for schools by permitting up to 75% of improvements to be abated without school district approval as opposed to the currently law 50%. The bill removes the requirement that the Department of Development approve a proposed CRA—meaning no oversight if the purposes for the area are being met when initially created. In addition, there are changes made on what needs to be reported annually that will make it more difficult to monitor if the abatements are creating the investment they intend.

This development is particularly disappointing since we had worked with other members of the County Auditors Association of Ohio to address many of the administrative concerns in the proposal. Had the legislation been able to proceed through the normal course of business significant improvements were ready that had been worked on with the Senate committee and the bill sponsor. There is very real hope that your veto of this legislation will allow a better bill to emerge next year.

Protect Equitable and Uniform Affordable Housing Taxation – Line-Item Veto for H.B. 45

Finally, I request a line-item veto to the changes in H.B. 45 to R.C. 149.311 and R.C. 5713.03. These are small adjustments to how low-income housing tax credit properties (LIHTCs) are to be appraised for property tax purposes. Though seemingly technical, these changes circumvent months of effort of the budget study committee on this issue and can undermine development of the most common type of affordable housing.

¹ See Franklin County’s Tax Incentive Hub for more information: <https://franklin-county-tax-incentives-fca.hub.arcgis.com/pages/tirc>



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Properties that are built as LIHTCs are subject to strict limitations in what their operators can charge as rent for at least 15 extendable to 30 years after their creation. There are also additional administrative and operating burdens compared to market rate housing. Current law requires that these limitations and burdens be accounted for by Auditors when setting the taxable value. While some reforms are warranted in this area, the language in H.B. 45 will not settle this issue. Nothing in the proposal will aid Auditors in getting the information that is often necessary to appropriately appraise these properties. In addition, the language seems to allow different counties to use different standards for appraisal which may violate the Ohio constitution.

A line-item veto of the changes to R.C. 149.311 and 5713.03 will allow the product of the study committee as well as the work between county auditors and affordable housing entities to continue without this confusing change in standards. While it is important such properties pay their fare share in taxes, the affordable housing crisis facing Franklin County and other parts of the state warrants more than a last-minute half-a-loaf legislative solution. I urge a veto of these provisions.

Conclusion

As you decide how to act on the many pieces of legislation headed to your desk this holiday season, I hope you decide to veto H.B. 458, S.B. 33, and the affordable housing taxation portions of H.B. 45. At best these enactments warrant some additional work by the legislature, at worst they could undermine fundamental rights of Ohioans. Though the 134th General Assembly has ended there will soon be opportunity to reconsider and act more thoughtfully and deliberately on these items. I would be happy to discuss these matters further and can be reached at AuditorStinziano@franklincountyohio.gov or 614-525-5700.

Sincerely,

Michael Stinziano
Franklin County Auditor



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