



OHIO LEGISLATIVE SERVICE COMMISSION

Terry Steele

Fiscal Note & Local Impact Statement

Bill: S.B. 21 of the 132nd G.A.

Status: As Passed by the House

Sponsor: Sen. Uecker

Local Impact Statement Procedure Required: No

Subject: Reduces the minimum number of precinct election officials in counties that use electronic pollbooks and alters requirements for property tax ballot language

Local Fiscal Highlights

- Reducing the minimum number of election officials stationed at precincts from four to two in a county using electronic pollbooks will lower staffing costs for those county boards of elections in certain cases, but probably not during primary and general elections when boards are likely to fully staff polling locations. There are currently 83 counties using electronic pollbooks in at least some polling locations.
- Election officials are paid on a per diem rate established by a county board of elections. This per diem rate generally ranges between \$85 and \$160.
- Ballot wording on property tax proposals would be in terms of tax per \$100,000 of fair market value rather than per \$100 of tax valuation in current law. Statements of tax rates in mills would clarify that the valuation to which they apply is taxable value.
- The changes would go into effect for elections in 2020 and thereafter.

Detailed Fiscal Analysis

Precinct election officials

The bill reduces the minimum number of precinct election officials in a county using electronic pollbooks from four to two. This could reduce staffing costs for county boards of elections in certain cases, such as special elections. However, during most primary and general elections, county boards of elections are likely to continue fully staffing polling locations. There are currently 83 counties using electronic pollbooks in at least some polling locations. Election officials are paid on a per diem rate established by a county board of elections. The rate generally ranges between \$85 and \$160 per diem. Franklin County, for example, pays its election officials a per diem rate of approximately \$134. Hamilton County pays its election officials a per diem rate of approximately \$160.

Am. Sub. H.B. 64 of the 131st General Assembly, the main operating budget act for the FY 2016-FY 2017 biennium, appropriated \$12.75 million over the biennium under the budget of the Department of Administrative Services to assist counties in acquiring electronic pollbooks. The appropriation covered 85% of the costs of acquiring the pollbooks, with counties responsible for paying the remaining portion. As of February 2018, approximately \$12.6 million has been spent for these purposes, assisting 62 counties to acquire pollbooks. Note that 21 counties bought pollbooks before the state provided assistance, although they can be reimbursed for 85% of the costs they incurred for buying electronic pollbooks under terms of the program. The Secretary of State has advised counties to acquire at least one electronic pollbook per precinct.

Property tax ballot language

The bill would require, in election notices and ballot language, that property tax rates be described in terms of dollars of tax owed per \$100,000 of fair market value, in place of per \$100 of taxable value in current law.¹ Also, in place of statements of tax rates in mills for each one dollar of valuation, the bill would substitute "taxable value" for "valuation" in current law. The changes would go into effect for elections held in 2020 and thereafter.

Stating a property tax levy in terms of the tax per \$100,000 of fair market value rather than per \$100 of tax valuation would have no direct fiscal effect. Whether any electors would vote differently as a result of this change in ballot language, perhaps resulting in reduced local tax revenue, appears uncertain.

¹ Taxable value is 35% of fair market value.