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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 677  
134<sup>th</sup> General Assembly

## Fiscal Note & Local Impact Statement

[Click here for H.B. 677's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsor:** Rep. Young, T.

**Local Impact Statement Procedure Required:** No

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### Highlights

- Local governments would incur costs as a result of the bill's requirement that they provide specified information to residents regarding proposed property and income tax levies.
- Costs would depend on numbers of such notices sent electronically and by ordinary mail.
- Incurring these costs would be at the discretion of the local government unit proposing the tax or tax change. Costs incurred by a county auditor to provide required notices would be reimbursed, under the bill, by the taxing authority proposing the tax.

### Detailed Analysis

A local government proposing to enact or increase a property levy or income tax would be required to send notices to persons who owe or might owe the levy. In some cases the notices are to be sent to these persons by the county auditor. Notices are to be sent by ordinary mail to property owners subject to the tax, current taxpayers, or tax mailing addresses for a new levy, as appropriate, except that notices may alternatively be sent electronically if an internet address is known. Notices are to be sent by ordinary mail if requested by the property owner.

Notices are to provide specified information that varies by subdivision and levy type, including the purpose of the levy, the election date, the year that the tax will first be levied or collected, and other items. For property taxes, the county auditor is to include the estimated amount of taxes that will be charged against each recipient's property attributable to the proposed tax in the first year the tax is levied. This implies individualized mailings, rather than less costly bulk mailings with identical contents to all recipients.

The cost to local governments of complying with the bill's requirements could be sizable. In calendar 2021, local ballot issues included 1,201 tax levies and 60 income tax issues.<sup>1</sup> The number of taxpayers involved is unknown but could range to low millions of households. If many of these require notice by ordinary mail, the cost could total into the low millions of dollars across all subdivisions. Internet addresses, to the extent available to county auditors and other local government officials responsible for sending out notices, could lower these costs.

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<sup>1</sup> Based on data on the Ohio Secretary of State's website.