





June 28, 2017

The Honorable Governor John Kasich Riffe Center, 30th Floor 77 South High Street Columbus, OH 43215-6117

## Dear Governor Kasich:

Our organizations represent elected school board members, superintendents, treasurers, and other school business officials responsible for the leadership and management of Ohio's traditional public school districts across the state. We appreciate the tremendous amount of thought, debate, and discussion that goes into the development and approval of the state's biennial budget. We also understand that a document as lengthy and complex as Amended Substitute House Bill (Am. Sub. HB) 49 necessarily contains provisions that are not fully supported by everyone.

We wish to highlight a few of the policy issues included in Am. Sub. HB 49 that are sufficiently complex as to require full discussion and debate. Including these items in the budget bill does not provide the appropriate opportunity to fully vet the issues.

## We respectfully request that you veto the following provisions from Am. Sub. HB 49:

- 1. **Provision to artificially reduce values for property enrolled in the Current Agricultural Use Values (CAUV) program.** These values are already relatively low providing a generous benefit for farmers (currently less than 55% of market value). CAUV is naturally declining (down 25% from 2014). The change will cause a significant increase in tax burden for residential property owners, particularly in areas of the state with high concentrations of CAUV property.
- 2. Provision to significantly restrict the direct appeal for both taxpayers and taxing authorities to the Ohio Supreme Court in tax matters. The Senate added an amendment restricting any case by-passing the appeals process without a single hearing, eliminating a right taxpayers and taxing authorities have had for over 75 years. Changes made by the Conference Committee would authorize a party to request that the appeal be transferred to the Ohio Supreme Court if the appeal involves a "substantial constitutional question or a question of great public interest," a very narrow standard. We are concerned the provision will result in a significant lack of uniformity across the state as well as additional court costs and legal fees for school districts.

3. Measure to authorize any student from a country or province outside the United States, who holds an F-1 visa issued by the U.S. Department of State and attends an elementary or secondary school in Ohio that began operating a dormitory on the school's campus prior to 2014, to participate in interscholastic athletics at that school on the same basis as students who are Ohio residents. This provision represents a very dangerous precedent regarding eligibility and recruitment for Ohio's interscholastic athletic programs.

This concludes our list of veto requests. Please feel free to contact us if you have questions.

Sincerely,

Thomas P. Ash

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