

On the motion of Ms Driehaus, seconded by Summerow Dumas  
the following resolution was adopted...

**RESOLUTION**

**Resolution to adopt the Hamilton County Tax Levy Review Committee  
Membership, Responsibilities and Guidelines**

WHEREAS, the Hamilton County Board of Commissioners is the taxing authority for county-wide levies appearing on the tax bill for Hamilton County property owners under ORC 5705.19.

WHEREAS, the Commissioners established the Hamilton County Tax Levy Review Committee ("TLRC") on May 24, 1995 to thoroughly study each levy request and advise the Commissioners; and

WHEREAS, the Commissioners, as the taxing authority, are responsible for final determinations on all levy issues including levy sizing and program funding levels; and

WHEREAS, the Hamilton County Voted Tax Levy Policy ("Policy") was adopted on June 17, 1996; and

WHEREAS, the Hamilton County Tax Levy Review Committee Mission Statement ("Mission Statement") was adopted on January 24, 2007; and

WHEREAS, the Policy and Mission Statement were combined and replaced with the Hamilton County Tax Levy Review Committee Mission, Hamilton County Voted Tax Levy Policy ("Policy and Mission") on January 21, 2009; and

WHEREAS, the Policy and Mission requires updating of the TLRC membership, responsibilities and review guidelines for use by the TLRC and levy-funded agencies.

NOW, THEREFORE, BE IT RESOLVED that the TLRC Policy last amended on January 21, 2009 is now replaced by the attached document Hamilton County Tax Levy Review Committee Membership, Responsibilities and Guidelines.

BE IT FURTHER RESOLVED that the Clerk of the Board be and hereby is authorized and directed to certify copies of this resolution to Jeff Aluotto, County Administrator and Gwen McFarlin, TLRC Chairperson.

ADOPTED at a regularly adjourned meeting of the Board of Commissioners of Hamilton County, Ohio, this 11<sup>th</sup> day of April 2024.

Ms. Reece absent Ms. Driehaus Yes Ms. Summerow Dumas Yes

**CERTIFICATE OF CLERK**

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution adopted by the Board of Commissioners of Hamilton County, Ohio in session on the 11<sup>th</sup> day of April 2024.

IN WITNESS WHEREOF, I have set my hand and affixed the Official Seal of the Board of Commissioners of Hamilton County, Ohio, this 11<sup>th</sup> day of April 2024.



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Leslie Herve, Clerk  
Board of County Commissioners  
Hamilton County, Ohio

**HAMILTON COUNTY TAX LEVY REVIEW COMMITTEE  
MEMBERSHIP, RESPONSIBILITIES AND GUIDELINES**

**APRIL 2024**

The Board of Commissioners of Hamilton County is the taxing authority for county-wide levies appearing on the tax bill for Hamilton County property owners under ORC 5705.19. It is the policy of the Board of Commissioners of Hamilton County to create a balance between the needs for funding by various levy agencies on the one hand and the tax burden on the home and business owners on the other hand.

The Board of Commissioners of Hamilton County is responsible for the consideration of requests to place voted tax levies before the voters. The purpose of this document is to advise both the voters and the individuals requesting voted levy consideration of the Commissioners' expectations prior to the examination of the merits of any requests.

To assist the Commissioners in analyzing any proposed tax levy, the Commissioners established the Tax Levy Review Committee (TLRC) in 1995 to thoroughly study each levy request and advise the Commissioners on i) whether such levy should appear on the ballot, ii) the appropriate level of revenue to be generated by taxation for each levy, iii) the appropriate duration for each levy, and iv) terms and conditions that should be inserted into each contract.

The TLRC serves as advisors to the Commissioners on levy requests and recommendations. The Commissioners, as the taxing authority, are responsible for final determinations on all levy issues including levy sizing and program funding levels.

**HAMILTON COUNTY TAX LEVY REVIEW COMMITTEE MEMBERSHIP**

Prior to the placement of each levy on the ballot, the Tax Levy Review Committee (TLRC) will be convened to review the request and advise the Commissioners. The TLRC will be made up of 9 independent Hamilton County residents. The TLRC shall also include, as non-voting members, the County Administrator, or their designees.

The Board of County Commissioners shall appoint the 9 voting members of the TLRC through Resolution of the Board. Given the relevant experience that each member brings to the committee, there may, from time to time, be a situation where a member has a potential conflict of interest on certain proposed levies. A member shall disclose any potential conflict of interest to the Board as soon as the member is aware of or should reasonably be aware of any potential conflict of interest, at which point the member will follow Ohio law in determining how best to insulate themselves and the Board from any such conflict.

Upon membership and annually thereafter, Board members are required to view the most current Ohio Ethics Law E-Course and Refresher courses as available and submit a certificate of completion, to be kept on file with the Board.

**HAMILTON COUNTY TAX LEVY REVIEW COMMITTEE RESPONSIBILITIES**

The Tax Levy Review Committee (TLRC) shall have the following responsibilities:

1. To establish priorities between competing levy proposals each year to assure compliance with published Commission approved priorities, where applicable.
2. To develop jointly with Commissioners and County Administration staff the scope of work to be conducted by the outside review consultant, to oversee the work of such consultant and to receive the report of such consultant.
3. To ascertain whether a special levy on the property tax bills of property owners in Hamilton County is the appropriate method of funding the agency or service in question.
4. To ascertain what services should be provided by such levy funding, in order of priority.
5. Under advice provided by the Hamilton County Prosecutor's office, to ascertain the extent to which services funded by the levy are mandated to be provided by the county under applicable laws.
6. To make recommendations to the Commissioners on programs and services that should be established, programs and services that should be eliminated, and efficiencies that can be attained.
7. To conduct mid-term performance reviews of agencies receiving levy funding to assure that budget targets and contractual obligations are being met.
8. To ensure that no levy funds from the levy-funded agencies have been expended on any political or ballot issue campaigns, or if they have, to report the same to the Commissioners.
9. To evaluate possible systemic changes in the levy system including mergers and consolidations of levies, streamlining of administrative functions among levies, and other changes that will increase efficiency or improve services.

### **HAMILTON COUNTY TAX LEVY REVIEW COMMITTEE GUIDELINES**

The Tax Levy Review Committee (TLRC) shall operate under the following guidelines:

1. All voted levies must be for the benefit of Hamilton County residents.
2. All voted levy requests for the purpose of funding services shall be reviewed for consideration of alternate means of service provision, inclusion of similar services, the need for the proposed services, and other purposes.
3. Each levy shall be reviewed by the TLRC prior to placement on the ballot. An example of this timeline is attached as Exhibit A.
4. Each levy-funded agency shall undergo a performance review by a consultant before approval for the ballot. Consultants shall be engaged to work in conjunction with the Tax Levy Review Committee or shall be deemed by the TLRC to be independent and sufficient for this purpose.
5. In its review of the various voted tax levies, the TLRC shall seek savings where possible and shall endeavor to maintain constant the total dollars collected from such levies. Recommended increases in voted levy taxation should not exceed the rate of inflation for each replacement or renewal levy since it was last enacted. In calculating the number, the initial year of the levy's previous term shall be used as a base year, and inflation shall be defined as the Midwest Urban Rate published by the Bureau of Labor Statistics. A total of five years of inflation shall be calculated. If the Bureau of Labor statistics data is not available for a period, the inflation rate utilized by Hamilton County for budget purposes should be used.
6. In the event that there is need for increased service levels within a levy and the individual levy's voted taxation rate has not been increased for two cycles (10 years), the TLRC may make a secondary recommendation at a rate above the inflation rate described above, with preference given to Commission approved priorities.
7. In the case of a request for a completely new levy, the TLRC may, at the request of the Commissioners, review the levy request. The request should be reviewed on an ad hoc basis since there will be no baseline period in which to conduct an inflation calculation. The request shall be reviewed with preference given to Commission approved priorities. All requests must follow the same timeline for submission to the TLRC review process as existing levies.
8. In the case of a request for a new service area within an existing levy, the request shall be reviewed with preference given to Commission approved priorities. All requests must follow the same timeline for submission to the TLRC review process as existing services.

9. Any annual levy revenue that is collected in excess of the estimates and savings from expenditures under the planned budget shall accumulate in the levy fund reserve balance. This levy fund reserve balance shall be used: as an operating reserve for the entity at the end of the levy period in the event the levy fails; a reserve to be used at the end of the current levy period in sizing the next levy millage; or for funding additional services or increased costs for services as recommended by the TLRC during the levy mid-point review. The TLRC may in the course of the review, recommend reductions in services within a levy including, if appropriate, recommendations for a reduction in levy millage during the levy period under review, any additional services or reductions in services recommended will give preference to Commission approved priorities and require Commissioner approval.
  
10. After full review by the TLRC, if an existing tax levy fails, the agency may resubmit an issue for consideration by the TLRC within 30 days after the election date. This request may not call for a higher rate of taxation than previously requested, and the purpose of the request must be limited to only those purposes called for in the initial request.

These Responsibilities and Guidelines are meant to provide a structure to assist the TLRC in performing their duties. At all times during the review process, the TLRC shall work closely with County Administration to determine the appropriate processes and procedures for reviewing proposed tax levies.