



**SHELBY COUNTY  
BOARD OF COUNTY COMMISSIONERS**

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ANTHONY J. BORNHORST

JULIE L. EHEMANN

ROBERT A. GUILLOZET

PAMELA STEINKE, Clerk of the Board

Good morning, Co-Chairs Blessing and Roemer and Members of the Joint Property Tax Review and Reform Committee. My name is Tony Bornhorst, and I am serving my twelfth year as a Commissioner for Shelby County. Thank you for the opportunity to express the views of the County Commissioners Association of Ohio on some of the challenges facing our Property Tax System. Five items that I would like to start the conversation with are:

- 1) Growing lack of Transparency in real estate transactions, especially with LLC's, as real estate assets are transferred within the composition change of the members of the LLC. Avoiding Conveyance Fees and capability of determining true value of that real estate occurs.
- 2) Overuse and misuse of tax abatements and tax increment financing (TIF).
- 3) Use of Three Year Averaging in regards to valuation determinations by the County Auditor is appropriate, as spikes in any one year can dramatically increase valuations.
- 4) Homestead Property Tax Credit, a State program to help senior and disabled Veteran homeowners to cope with rising property taxes, has not been able to keep up with the pace of increased valuations.
- 5) Proposed levies that do not come before the County Commissioners for placement on the Ballot.

I will address Issue number 4 and 5, and then turn the mic over to my fellow Commissioners Mike Yoder and Dave Burke. In regard to issue 5, Library and Health Districts currently do not have to consult or ask permission to place a levy on the ballot from the County Commissioners. Commissioners have the authority to authorize a ballot levy for numerous entities that do not have elected board members. The Commissioners have the capability to advise and suggest changes in regard to renewals, increases, reductions, or replacement language of the ballot initiative. CCAO supports giving Commissioners discretion in regards to Health Districts and Libraries, same as other entities. Shelby County was successful in a County wide Historical Societies Levy four years ago and renewal this past November due in part to very good conversations and discussion with members of the Historical Societies and members of the community for the best fit for our County. Just the opposite, the Sidney Shelby Health District placed an increase of a current levy that failed in November. I do think with some consultation, that outcome may have been different. I do feel County Commissioners need to be consulted

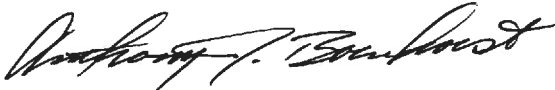
and be allowed to determine ballot access in regards to all levies that originate from entities within the County that have unelected Boards.

In regards to issue 4, Homestead Property Exemption Tax Credit has not kept up with increased valuations, for example in Shelby County qualified applicants have dropped by 925 residents in the last ten years. The average savings is about \$350.00 for the 2,822 residents that qualified for 2023. Changes in the parameters of Income Limitation and Reduction Amount need to change in accordance to changes of inflation and valuation percentages.

I wish to have Commissioners Yoder and Burke address some of the other issues that have been presented, starting with Mike.

Thank you for this opportunity to speak, and will be glad to answer any questions.

Respectfully,

A handwritten signature in black ink, appearing to read "Anthony J. Bornhorst". The signature is fluid and cursive, with the first name being the most prominent.

Anthony J. Bornhorst  
Shelby County Commissioner, Ohio