



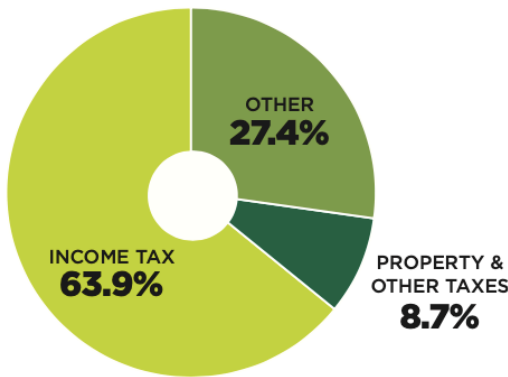
**TESTIMONY TO THE JOINT COMMITTEE ON PROPERTY TAX REVIEW AND REFORM  
MAY 1, 2024**

Chair Roemer, Chair Blessing, and members of the Joint Committee on Property Tax Review and Reform, thank you for the opportunity to talk to you today about property taxes and their impact on our cities.

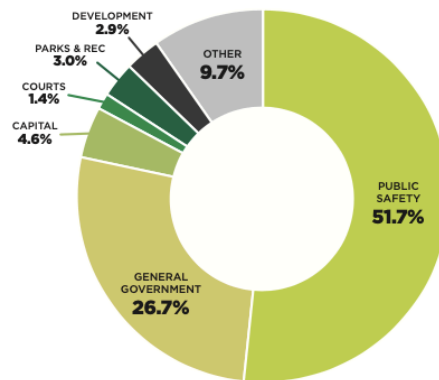
As you know, we are a bipartisan coalition of mayors in Ohio’s 30 largest cities and suburbs. Most of our cities do not receive a large proportion of their revenue from property taxes. But property taxes *are* a significant and important source of revenue in all cities. And they are the primary source of revenue for our cities’ school districts and other political subdivisions. The fiscal stability of those political subdivisions, as well as our regional local government partners, is absolutely critical to our cities’ success and city residents’ well being.

Our cities spend the majority of their revenues on public safety—our police and fire departments and the personnel who serve within them. In some of our largest cities, public safety expenses account for 70-80% of city budgets. Collectively, our 31 cities spend over \$2 billion *per year* on public safety.

**Where do Ohio Mayors Alliance cities get their money?**



**What departments are supported?**



Based on revenue data from 2020-21 (see above chart), our cities’ average proportion of revenue from property taxes was 8.7%. The exception to this is the City of Beavercreek, which is the largest city in Ohio that has no municipal income tax. In Beavercreek, property taxes account for 61.6% of city revenue, which the city’s budget estimated at \$29.6 million in 2024.<sup>1</sup>

<sup>1</sup> See <https://beavercreekohio.gov/DocumentCenter/View/5334/2024-City-of-Beavercreek-Budget>.

In other OMA cities, the municipal income tax accounts for, on average, over 60% of city revenues. But property taxes are not an insignificant part of their revenue and budgetary spending: in the City of Findlay, for example, property and real estate taxes make up over \$2.5 million of the city's annual general fund.<sup>2</sup> The City of Cleveland's 2023 budget includes \$42 million in property tax revenue,<sup>3</sup> and the City of Cincinnati budgeted property tax revenue of \$36 million for FY 2024 and \$41 million for FY 2025.<sup>4</sup>

In light of the State's decreasing support for local governments over the past 15 years, cities and other local governments are managing old and new challenges, finding innovative solutions, and doing so with less and less support and partnership from the General Assembly. We have and will continue to work together locally to innovate and to solve challenges in ways that make sense for our diverse regions and communities.

We are happy to provide any additional information we can, and I am also happy to answer any questions you may have today. Thank you.

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<sup>2</sup> See <https://www.findlayohio.gov/home/showpublisheddocument/13529/638060062244070000>.

<sup>3</sup> See <https://www.clevelandohio.gov/sites/clevelandohio/files/2023BudgetBook.pdf>.

<sup>4</sup> See [https://www.cincinnati-oh.gov/sites/budget/assets/\\_City-of-Cincinnati-Budget-Book---Biennial-Approved-11-17-2023--FINAL-V3-with-Cover.pdf](https://www.cincinnati-oh.gov/sites/budget/assets/_City-of-Cincinnati-Budget-Book---Biennial-Approved-11-17-2023--FINAL-V3-with-Cover.pdf).