



OHIO TOWNSHIP ASSOCIATION

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Protecting & Preserving Ohio's Townships Since 1928

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The Ohio Township Association (OTA) would like to thank the Ohio Legislative Service Commission (LSC) for the opportunity to comment on the 2025 Local Impact Statement (LIS) Report. This report serves as an essential educational resource for both our members and the General Assembly, as it highlights the effects of previously passed legislation on township budgets and alerts legislators and local officials to any unfunded mandates resulting from new laws.

One such bill in the 2025 LIS Report, House Bill 47, requires township sports and recreation locations, except those in townships with a population of less than 5,000, to have an automated external defibrillator (AED) at the location. As pointed out in the LIS, an AED costs approximately \$1,500. This mandated cost is in addition to the required staffing a township is required to have at the location while sporting and recreational events are taking place, replacement parts after each use, and securing or building a housing unit for the AED if a secure place does not exist at the location.

While the LIS Report is a helpful review of legislation passed in the previous year and its impact on local governments, not all bills are subject to the LIS requirement; therefore, the LIS Report does not fully capture the full effect of enacted legislation. Notably, the state's operating and capital budgets are primary exceptions. Besides serving as an appropriation vehicle for state and local operations, these bills often include tax and policy changes that significantly affect township revenues, expenditures, and operations. While LSC currently produces a comparison document of budget changes, the OTA encourages LSC to include a more detailed analysis of budgetary provisions that have an impact on local governments. This would provide the General Assembly and our members with a clearer understanding of how the proposed and ultimately enacted changes affect local governments. This is especially pertinent as legislation often introduced requiring the Local Impact Statement is frequently included in these budgets during the process.

The OTA would also like to recommend that the local impact procedure for non-appropriations bills be improved. Currently, pursuant to R.C. §103.143(C), any time a bill is amended, LSC shall, as soon as reasonably possible, revise the LIS to reflect changes made. LSC considers updating the comprehensive fiscal note as fulfilling this requirement. While this is indeed a sound practice, changes affecting local governments may become overlooked within the broader amendments. The OTA recommends that all fiscal notes include a specific section highlighting the bill's budgetary effects on local governments.

Furthermore, the OTA urges LSC to consider publicizing the rationale behind "No-Minimal Cost." What constitutes the "minimal cost" threshold? Ohio's 1,308 townships have widely varying budgets; a bill that imposes minimal costs for a large township, such as West Chester Township in Butler County, could create significant financial strain for smaller ones, like Manchester Township in Adams County.

Townships depend on a combination of property taxes and intergovernmental revenue to fund essential public services. Because these revenue sources are governed by statutory provisions, enacted legislation can significantly impact townships' funding from these resources.

The Ohio Township Association appreciates the opportunity to provide our input and thanks the Legislative Service Commission for all their hard work compiling the data.