

August 11, 2022

Commissioners Plecnik, Tyler and Hamercheck,

We are very concerned that the Crime Lab .4 mil levy passed by the voters in 2018 has taken too much money from the Lake County taxpayers. Our research shows that the Levy is collecting \$1.6 million per year in funds in excess of annual expenses. Prosecutor Coulson publicly stated that they need to accumulate the cash so that they do not have to go back to the taxpayers for 15 to 20 years, and the levy will allow the Crime Lab to grow.

The Prosecutor stated that the current Budget Commission cannot modify an outside mill levy that has been approved by the voters. We concur that ORC Section 5705.31 (A) confirms that statement.

However, ORC Section 5705.29 provides for the contents of a tax budget:

"this estimate may include a contingent expense not designated for any particular purpose, and not to exceed three per cent of the total amount of the appropriations for current expenses."

ORC Section 5705.341 covers Right of Appeal:

"Nothing in this section or any section of the Revised Code shall permit or require the levying of any rate of taxation, whether within the ten-mill limitation or whether the levy has been approved by the electors of a taxing district, political subdivision,,unless such rate of taxation for the ensuing fiscal year is clearly required by a budget of the taxing district or political subdivision...."

From the Lake County Law Library, I obtained copies of the cases that I believe apply to the issue at hand. I would like to specifically point out the Ohio Supreme Court case [12 Ohio St.3d 126] [No. 83-813] [July 18, 1984] Village of South Russell v Budget Commission of Geauga County. A copy of the pertinent section is attached.

"In *Waite Hill*, this court reaffirmed *Twinsburg* and held that R.C. 5705.341 imposes a specific duty on the budget commission to deny outside millage unless such revenue is clearly required by the budget of the taxing district or subdivision."

It is my opinion that the Budget Commission in 2018 failed to do their due diligence for the Lake County taxpayers by certifying the proposed Crime Lab levy that was ultimately put on the ballot. In addition, the Budget Commissions for 2019, 2020, 2021 have also failed the taxpayers ensuring the Crime Lab levy was following the guidelines for the approved level of funds to be held in reserve.

The taxpayers need to know the position of all three Commissioners on this issue. We, therefore, ask that we receive a written statement from each of you on the issue that I have presented to you.

As always, thank you for your transparency with the citizens of Lake County.

Brian Massie

Lobbyists for Citizens

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