



## County Commission Communications



*A Periodic Column Written by Ed Douglas, Presiding Commissioner*

**2024 - [Senate Bill 190](#) | [County Budget](#)**

**2023 - [Wind Turbine and Solar Regulations](#)**

**[Resolution / Right to Local Decisions](#) | [Recreational Marijuana Tax](#)**

**2022 - [County Bridges](#) | [Election Integrity](#) | [School Safety](#) | [2022 Budget](#)**

**2021 - [County Bridges](#) | [Reflections on 7 Years](#) | [American Rescue Plan](#) | [2021 Budget](#)**

**2020 - [Mask Mandate](#) | [Health Ordinance/CAFOs](#) | [Budget](#) | [Census 2020](#)**

**2019 - [Courthouse Security](#) | [County Budget](#)**

### SENATE BILL 190

February, 2024

Our Commission has had questions regarding Senate Bill 190. Senate Bill 190 was passed by the state legislators last year and signed by the Governor. It allows the County Commission of each county to freeze property tax values for seniors eligible for Social Security at current levels. Alternately, by petition of a percentage of the registered voters, the measure may be placed on the ballot to be decided by the voters. At this time, the County Commission has chosen not to act on this measure. The reasons for this are as follows:

Our county's legal counsel has strongly recommended that all counties he represents not implement it at this time. His reasons are many; but in summary, the law in its current form is very poorly written with many unanswered questions regarding eligibility and implementation, which is likely to result in numerous lawsuits. SB 190 was tacked on to another bill at the end of the legislative session, and most legislators that I have talked to about this bill, as disappointing as it may sound, have indicated they did not fully understand what they were voting for. It is possible that in this legislative session some of the many questions and uncertainties will be addressed in a follow-up bill this spring. We plan to follow this closely to see if some of the questions are addressed.

An additional concern that we have as a Commission is that this bill reduces the future income of many taxed entities without any consideration for replacement of their lost revenue. It should be noted that the county itself did not have any real estate tax revenue in 2023, so this bill really has very little effect on our county's revenue. However, the entities that would be affected by a loss of future revenue include all the county's school districts, the city of Chillicothe, the Ambulance District, the library, the Health Center, all 13 townships, and others. The Superintendent of the R-II schools, Dan Wieber, has indicated that the loss of revenue from this bill to the R-II District is estimated to be around \$3.2 million over the next 10 years. Of course, it has been suggested that if those numbers for the school are accurate, \$3.2 million over 10 years is only going to be \$320,000 per year, which is not a large part of the school's budget. However, when one looks at it that way, this loss would very likely equate to losing five or six teachers, which is no small issue. Other entities could be hurt as well.

SB 190 proposes taking funds away from entities that are planning on that revenue to support their future budgets, and the bill makes no provision to replacing that revenue loss.

Of course, as a Commission, we understand the desire to help our seniors. But we feel that the state should help seniors by using their own revenue to do this rather than by telling the local governments how their revenue should be spent. The state can do this by lowering state income taxes for seniors, or lowering state sales tax for seniors, or some type of state tax credit for seniors.

Conceptually, we think it is unfair to pass a bill that takes revenue away from the local governments without any provision for replacing the revenue that is needed for local expenses. We hope that replacing lost revenue can be addressed by future revisions of the bill. If so, clarification of eligibility and implementation would make this bill much easier to consider.

Our position as a Commission is to take a "wait and see attitude" until some of these issues are addressed.

[2018 - Courthouse Improvements \(11/20/18\)](#) | [Proposition D \(10/16/18\)](#)  
[Opioid Lawsuit \(08/22/18\)](#) | [Road Work \(05/30/18\)](#) | [Road Partnership \(04/11/18\)](#) | [Working Together](#)  
[Prosecutor Vote in April](#) | [Full-Time Prosecutor Needed](#) | [2018 Budget](#)  
[2017 Newsletter Topics](#) | [2016 Newsletter Topics](#) | [2015 Newsletter Topics](#)

[2017 - Addressing the Opioid Epidemic](#) | [East Courthouse Parking Lot](#) | [Bridge Construction](#)  
[County Roads](#) | [County Zoning](#) | [County Sales Tax Passes](#) | [A Step Forward](#) | [Budget Finalized](#) | [Budget Work](#)  
[2016 Newsletter Topics](#) | [2015 Newsletter Topics](#)

[2016 - Election Congratulations \(Nov 2016\)](#)  
[Plans for County Roads \(Oct 2016\)](#) | [Country Revenue Shortfall \(Sept 2016\)](#) | [County Sales Tax Proposal \(09/26/16\)](#)  
[County History and Facts \(Aug 2016\)](#) | [Addressing Constituent Question \(July 2016\)](#)  
[Job Descriptions Unfamiliar to Public \(Jun 2016\)](#) | [Revenues Stagnant But Expenses Rise \(May 2016\)](#)  
[Still Important to Try to Buy Locally \(Mar 2016\)](#) | [Courthouse Happenings \(Feb 2016\)](#)  
[2016 County Budget - Tight, But Workable for Another Year](#) | [Jail Costs Increasing Significantly \(Jan 2016\)](#)

[2015 - Tax Rate Comparisons Between Counties \(10/15\)](#) | [Emergency Preparedness \(09/15\)](#)  
[A Visit to the Daviess-DeKalb Regional Jail \(07/15\)](#) | [Pay Me Now or Pay Me Later \(06/15\)](#)  
[Learning More About County Law Enforcement \(06/15\)](#) | [Our Township Form of Government \(05/15\)](#)  
[Court House Offices to be Open During Noon Hour \(04/15\)](#) | [The Importance of Buying Locally \(03/15\)](#)  
[The County Budget \(Jan/Feb 2015\)](#)



[Return to Top](#)

[Close This Window](#)  
[Print This Window](#)